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PART V.

Bills introduced into the Council of the Governor General for making
Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 14th May, 1885, and was referred to a Select Committee:—

No. 7 OF 1885.

A Bill to amend the Local Authorities Loan Act, 1879.

WHEREAS it is expedient to amend the Local Authorities Loan Act, 1879; It is hereby enacted as follows:—

Addition to section 8,
Act XI of 1879.

1. After clause (b) of the proviso to section 8 of the said Act the following shall be added:—

“or

“(c) to affect the power conferred on any local authority by any such enactment to charge its funds by guaranteeing the payment of interest on money to be raised for any purpose to which the funds of the local authority may be applied.”

STATEMENT OF OBJECTS AND REASONS.

It is proposed that a light railway be constructed in the Tanjore District of the Madras Presidency by a Company, and that the interest on the capital to be raised by the Company for the undertaking be guaranteed by the Local Fund Board of Tanjore.

But section 8 of the Local Authorities Loan Act, 1879, prohibits any local authority from charging its funds except as provided by that Act and the rules made thereunder; and the Act provides, and the rules that may be made under it can provide, for no other means of charging funds than borrowing on their security.

It is considered desirable, therefore, that the Act should be so amended as to enable the local legislature to pass any enactment that may be necessary for authorising a local authority to guarantee the interest on money raised for any purpose to which the funds of the local authority may be applied.

The 7th May, 1885.

T. C. HOPE.

D. FITZPATRICK,
Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 14th May, 1885, and was referred to a Select Committee:—

No. 8 of 1885.

THE LAHORE TRAMWAYS BILL,
1885.

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THE SCHEDULE.

A Bill to authorize the making, and to regulate the working, of Street Tramways in Lahore.

WHEREAS the Municipal Committee of Lahore, by an agreement dated the seventh day of February, 1885, a copy whereof is set forth in the schedule annexed to this Act, granted, for the considerations therein expressed, to David Parkes Masson, John Robson and Arthur Milford Ker, their heirs, executors, administrators and assigns, hereinafter called the grantees, the right to construct, maintain and use a tramway or tramways in Lahore upon the terms, subject to the conditions and in the manner mentioned in the said agreement, and the said agreement was made subject to the confirmation and recognition thereof by the Government of the Punjab;

and whereas the Government of the Punjab has confirmed and recognised the said agreement and it is now expedient that effect be given to it, subject to the provisions and limitations herein-after contained; It is hereby enacted as follows:—

A.—Preliminary.

1. (1) This Act may be called the Lahore Tramways Act, 1885; and

Short title.

*The Lahore Tramways Bill, 1885.—(Sections 2-8.)**Commencement.*

(2) It shall come into force at once.

2. In this Act, unless there is something repugnant in the subject or context,—

Definitions.

“Committee” means the Committee established for the Municipality of Lahore under the Punjab XIII of 1884. Municipal Act, 1884:

“tramway” means a tramway, or any part of a tramway, or any siding, turnout, connection, line or track belonging to a tramway: and

[Act XIII of 1884, s. 2.] “street” means any way, street, road, lane, square, court, alley, passage or open space, whether a thoroughfare or not, over which the public have a right of way, and along or across which any tramway authorized by this Act is or is intended to be laid, and includes the surface-soil and sub-soil of any such street, and the footway and drains of any such street, and any bridge, culvert or causeway forming part of any such street.

B.—Powers of grantees generally.

3. Subject to the provisions of this Act, and to the terms and conditions of the said agreement so far as the same are not inconsistent with this Act, the grantees may make, maintain and use any of the tramways for the construction, maintenance and use of which provision is made in the said agreement:

Powers to make, maintain and use tramways.

Provided that any such tramway shall not be opened for public traffic until it has been inspected and certified by the engineer to the Committee to be fit for such traffic.

C.—Construction and Maintenance of Tramways and of Streets on which they are laid.

4. Subject to the terms and conditions of the said agreement, the grantees may, from time to time, for the purpose of constructing, maintaining or renewing any tramway under this Act, open or break up any street, and therein or thereon lay sleepers and rails, and repair, alter or remove the same; and may, for the purposes aforesaid, do in and on any such street all other acts which may, from time to time, be necessary for constructing, maintaining or renewing the tramway:

Power to grantees to break up streets and lay rails, &c.

Provided that they shall not, without the consent of the Committee, open or break up at any one time a greater length than one hundred yards of any street which does not exceed a quarter of a mile in length; and, in the case of any street exceeding a quarter of a mile in length, they shall leave an interval of at least a quarter of a mile between any two places at which they may open or break up the street, and shall not open or break up at any such place a greater length than one hundred yards.

5. The grantees shall, at their own expense, at all times maintain and keep in good condition and repair, in such manner as the Committee from time to time direct, all tramways constructed by them under this Act, and so much of any street as lies between the rails of any such tramway; and in the case of double lines or turnouts or sidings, the portion of the road between the tramways, and in every case so much of the road as extends eighteen inches beyond the rails of and on each side of any such tramway.

Grantees to keep tramways and adjoining part of street in repair.

6. When the grantees have, for the purposes of section 4 or section 5, when they have broken up street, opened or broken up any portion of a street, they shall be under the following further obligations, namely:—

- (a) they shall, with all convenient speed, and in all cases within six weeks at the most, unless the Committee otherwise consent in writing, complete the work for which the street has been opened or broken up, fill in the ground and make good the surface, and, to the satisfaction of the Committee, restore the street to as good a condition as that in which it was before it was opened or broken up, and clear away all surplus materials or rubbish occasioned thereby;
- (b) they shall, in the meantime, cause the place where the street is opened or broken up to be fenced and watched, and to be properly lighted at night; and
- (c) they shall make good all damage done to drains, sewers, water-pipes and gas-pipes, and to the wires or other materials or things used for any system of lighting, and whether belonging to the Committee, to the Government or to private persons, and shall make compensation for any other damage done in the execution of the powers granted to them.

7. (1) Nothing in this Act shall prevent the Reservation of power of Committee and Government officers from opening, breaking up, widening, altering, diverting or improving any street traversed by a tramway for the purposes for which they might otherwise under the law for the time being in force lawfully open, break up, widen, alter, divert or improve such street:

Provided that—

- (a) they shall cause as little detriment or inconvenience to the grantees as circumstances admit; and
- (b) before they commence any work whereby the traffic on the tramway will be interrupted, they shall (except in cases of urgency, in which cases no notice shall be necessary) give to the grantees not less than eighteen hours previous notice of their intention to commence the work, specifying the time at which they will commence it.

(2) The Committee or officers aforesaid or the Secretary of State for India in Council shall not be liable to pay to the grantees any compensation for injury done to the tramway by the execution of any work referred to in sub-section (1), or for loss of traffic occasioned by the reasonable use of any power lawfully exercised in connection with the same.

D.—Rights over Tramways and Streets on which they are laid.

8. The grantees shall, subject to the provisions of this Act and to the terms and conditions of the said agreement, have the exclusive use of their tramways for carriages with flange wheels or other wheels suitable only to run on a grooved rail:

Grantees' exclusive right over tramways.

The Lahore Tramways Bill, 1885.—(Sections 9-19.)

Provided that nothing in this Act shall affect the right of the public to pass along or across any part of any road along or across which any tramway is laid; whether on or off the tramway, with carriages not having flange wheels or wheels suitable to run on a grooved rail.

9. Notwithstanding anything in this Act or Grants to have right in the said agreement, the of user only. grantees shall not acquire any right other than that of user over any street along or across which they lay any tramway.

10. Nothing in this Act shall affect the powers of the Committee or of any Government officers to regulate the passage of any traffic along or across any street along or across which any tramway is laid down, and the Committee or officers aforesaid may exercise their authority as well on as off the tramway, and with respect as well to the traffic of the grantees as to the traffic of other persons.

E.—Traffic on Tramways.

11. The grantees may, from time to time, by Rates of fares and a notice published in such charges. languages and in such manner as the Local Government may prescribe, fix the rates of fares and charges for carrying passengers and goods in their carriages:

Provided that the rates of passenger fares shall not exceed one anna per mile for each passenger in the lower class, and two annas per mile for each passenger in the higher or first class.

12. The fares and charges by this Act authorized shall be paid to such persons, at such places upon or near to the tramways, and in such manner and under such regulations as the grantees may, by a notice published as aforesaid, from time to time prescribe.

13. (1) No person shall be entitled to carry or to require to be carried on any tramway constructed under this Act any goods of a dangerous or offensive nature.

(2) Every person taking such goods with him on any such tramway shall, before entering the carriage, give notice of their nature to the servant of the grantees in charge of the carriage.

(3) Every person sending such goods by any such tramway shall distinctly mark their nature on the outside of the package containing them, or otherwise give notice thereof in writing to the book-keeper or other servant of the grantees with whom they are left at the time of such sending.

(4) The grantees may refuse to take any parcel which they may suspect to contain goods of a dangerous or offensive nature, or require it to be opened to ascertain the fact.

F.—Offences and Penalties.

Penalty for failure of grantees to comply with certain provisions of Act and agreement.

14. If the grantees—
(a) construct or maintain any tramway, or run any car or carriage thereon, otherwise than in accordance with the said agreement;

(b) open any tramway for traffic before it has been inspected and certified in manner required by section 3;

(c) open or break up any street otherwise than as permitted by this Act, or having opened or broken up a street fail to discharge any of the obligations imposed on them by section 6, clauses (a) and (b); or

(d) fail to keep the rails of any tramway and the portions of the street adjoining the same in repair as required by section 5,—

each of them shall (without prejudice to the enforcement of specific performance of the requirements of this Act or of the said agreement or to any other remedy against them), on complaint of the Committee or of any person injuriously affected thereby, be punished with fine which may extend to two hundred rupees, and in the case of a continuing offence to a further fine which may extend to fifty rupees for each day after the first day during which the offence continues to be committed.

15. Any person who, without lawful excuse Penalty for obstruct- (the proof whereof shall lie ing grantees in the exer- on him), wilfully obstructs cise of their powers. any person acting under the authority of the grantees in the lawful exercise of their powers in constructing, repairing or renewing a tramway, or injures or destroys any mark made for the purpose of setting out the line of the tramway, shall be punished with fine which may extend to fifty rupees.

16. Any person who, without lawful excuse (the proof whereof shall lie on him), wilfully does any of the following things, namely:—

(a) interferes with, removes or alters any part of a tramway constructed under this Act, or of the works connected therewith;

(b) does anything in such a manner as to obstruct any carriage using any such tramway; or

(c) abets, within the meaning of the Indian Penal Code, the doing of anything mentioned in clause (a) or clause (b),—

shall be punished with fine which may extend to one hundred rupees.

17. Any person taking or sending by any tramway any goods of a dangerous or offensive nature without giving the notice required by section 13, shall be punished with fine which may extend to fifty rupees.

18. If any person travelling or having travelled in any carriage of the grantees avoids or attempts to avoid payment of his fare,

or if any person having paid his fare for a certain distance wilfully proceeds in any such carriage beyond that distance and does not pay the additional fare for the additional distance or attempts to avoid payment thereof, or if any person wilfully refuses or neglects on arriving at the point to which he has paid his fare to quit the carriage, he shall be punished with fine which may extend to ten rupees.

19. Any servant of the grantees, and any person called in by him for his assistance, may arrest and take to the nearest police-station any person who is

The Lahore Tramways Bill, 1885.—(Sections 20-23. The Schedule.)

discovered either in or after committing or attempting to commit an offence punishable under section 18 and whose name and residence are refused by him and are unknown to such servant or person; and the police-officer in charge of the police-station, on receiving a complaint that such an offence has been committed, shall adopt such legal measures as may be necessary to cause the accused person to be taken before a Magistrate with the least possible delay.

G.—Powers to make Rules.

20. (1) The Committee at a special meeting may, with the sanction of the Local Government, from time to time, make such rules consistent with this Act as to the rate of speed, number of passengers and mode of use of the tramways, and as to the licensing and control of drivers, conductors and other persons having charge of the carriages of the grantees, as the convenience and safety of the public may, in the opinion of the Committee, require.

(2) The grantees may, with the like sanction, from time to time, make rules consistent with this Act for preventing the commission of any nuisance in or upon any carriage, or in or against any premises belonging to them, and

for regulating the travelling in any carriage belonging to them.

(3) The authority making any rule under this section may prescribe as a punishment for the breach of it a fine which may extend to twenty rupees.

(4) All rules made under this section shall be published in the local official Gazette.

H.—Miscellaneous.

21. For the purposes of clauses 17 and 24 of the agreement set forth in the schedule annexed to this Act, the want of sufficient funds shall not be deemed to be a circumstance beyond the control of the grantees.

22. The plant, rolling-stock and other vehicles, yards, workshops, engine-sheds and depôts of the grantees shall, for a period of five years from the passing of this Act, be exempt from all municipal taxation except such lighting-rates and water-tax as may, from time to time, be payable in respect of the yards, workshops, engine-sheds and depôts.

23. Nothing in this Act shall exempt the grantees or any tramway constructed by them under this Act from the provisions of any general enactment relating to tramways now in force or which may hereafter be passed.

THE SCHEDULE.

ARTICLES OF AGREEMENT made this seventh day of February, 1885, between the MUNICIPAL COMMITTEE OF LAHORE, PUNJAB, hereinafter called the Lahore Municipality, of the one part, and D. P. MASSON, JOHN ROBSON and ARTHUR MILFORD KER OF LAHORE, hereinafter called the grantees, of the other part.

WHEREAS the said Lahore Municipality, subject to the confirmation of the Government of the

Punjab, and to the recognition of this agreement by the said Government of the Punjab, have agreed to grant to the said grantees the right to construct, maintain and use a tramway or tramways in Lahore upon the terms and conditions hereinafter contained.

2. NOW THESE PRESENTS witness that, in consideration of the covenants hereinafter contained, and on the part of the said Lahore Municipality to be performed, the said grantees for themselves, their heirs, executors and assigns do covenant with the said Lahore Municipality, so far as the covenants and agreements hereinafter contained are to be performed by the said grantees and their heirs, executors, administrators and assigns, and the said Municipality for and in consideration of the covenants and agreements hereinafter contained and on the part of the said grantees and their heirs, executors, administrators and assigns to be performed, do hereby covenant with the said grantees and their heirs, executors, administrators and assigns so far as the covenants and agreements hereinafter contained are to be performed by the said Lahore Municipality, their successors and assigns, in manner following, that is to say :—

The said Lahore Municipality grant to the said grantees and their heirs, executors, administrators and assigns, all which persons are hereinafter included in the words "the said grantees," the right to construct, maintain and use a tramway or tramways with all necessary sidings, turnouts, connections and lines of whatever nature which may be required to connect the said tramway with the depôts of the said grantees (but in the case of sidings and turnouts only in such places as the said corporation may sanction) on the following routes and between such other places and by such other routes as may be hereafter approved of by the said Municipality :—

Clause 1.—(1st). A line commencing at the junction of Nicholson and Mayo Roads near the Sindh, Punjab and Delhi Railway Workshops, and continued along the road in front of the Railway Station through the Landa Bazar to the Delhi Gate, thence by the circular road on the south side of the City to the end of the Anarkali Bazar near the Lohari Gate.

(2nd). A line, being a continuation of the above, through the Anarkali Bazar past the Museum to the junction of the Church Road near Kapurthala House.

(3rd). A line in continuation leading to Mozang.

(4th). A line commencing at the junction of Mayo and Nicholson Roads continued along the Mayo Road through Shalu-ki-Garhi to Meer Meer Bazar.

Lines 1 and 2 are delineated on the map or plan hereunto annexed and signed by the parties hereto. The lines shall be single except at crossing stations, where they shall be double.

Clause 2.—The said grantees shall further (subject to clauses 3 and 4) have the exclusive right

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of laying, constructing, maintaining and using a tramway or tramways within the limits of the Lahore Municipality on the terms contained in these presents: provided always that if the said grantees shall at any time or times, not being a period less than three months after the construction of the lines 1 and 2 enumerated in clause 1, refuse or neglect for three months to accept any proposal by the said Lahore Municipality for the construction, maintenance and use of any tramway or tramways other than those mentioned in clause 1, which the said Lahore Municipality may consider necessary or desirable, it shall be lawful for the said Lahore Municipality to employ any other person or company for the purposes aforesaid or any of them, and to make such arrangements as they may think proper independently of the said grantees.

Clause 3.—The said grantees shall construct in such manner as to be available for use at least tramways 1 and 2 within two years from the date of obtaining the sanction and approval of the Government of the Punjab, and they shall, before the expiration of the third year, give notice in writing to the said Lahore Municipality of the lines they intend to construct during the next succeeding two years; and failing the observance by the said grantees of the terms of this clause, it shall be lawful for the said Lahore Municipality to withdraw and cancel the concessions and rights granted by these presents to the said grantees as regards the lines remaining to be constructed.

Clause 4.—If the grantees shall, at the expiration of five years from the date of commencement of this contract, have left any one or more lines hereinafter in clause 1 specified unconstructed, and if the said Lahore Municipality shall not have exercised the rights conferred on them by clause 3, the said Lahore Municipality may call upon the said grantees to construct the line or lines, and if the said grantees do not construct the line or lines within twelve calendar months after receiving such formal notice, then their power granted in this concession shall, so far as relates to that line or lines, cease, and the said Lahore Municipality may make arrangements with other persons for the construction of the same.

Clause 5.—Any tramway or tramways to be constructed under this agreement shall be constructed on the metre gauge of 3 feet 3½ inches, or on such other gauge not exceeding 4 feet 8½ inches as may be mutually agreed upon, and especially the rails shall be laid and maintained in such manner that the uppermost surface of the rails shall be on a level with the surface of the road; and before the work of construction is begun the drawings and specifications showing the proposed construction of each tramway shall be submitted to the said Municipality and be approved by them, and the cars and carriages intended to run on the said tramways shall also be such as shall have been approved of by the Municipality. The rail to be used is the ordinary grooved rail of steel weighing 34 pounds per yard.

Clause 6.—If the said Municipality shall hereafter alter the level of any street or road along or across which any tramway by this agreement authorized is laid or authorized to be laid, the grantees shall alter or (as the case may be) lay their rails so that the uppermost surface thereof shall be on a level with the surface of the road so altered: provided always that any such alteration

as aforesaid shall be so made as to interfere as little as possible with the safe and convenient working of the said tramways, and in any case so as not to stop or prevent the free use and working thereof.

Clause 7.—The cars and carriages of the said grantees on the tracks of the said tramways shall be worked with such power, animal or mechanical, as the said grantees may think suitable, provided that no steam carriages may be used without the special consent of the Municipality (Commissioners in special general meeting) and the sanction of the Punjab Government, and provided also that the said Municipality (Commissioners in special general meeting) shall have power at all times to make such regulations as to the rate of speed, number of passengers and mode of use of the said tracks as the convenience and safety of the public using the street may require.

Clause 8.—The said grantees shall have power from time to time to fix the rate of fares for carrying persons and goods in the cars or carriages to be run on the said tramway or tramways: provided that the rates of fares shall for any distance not exceed the rate of one anna per mile for the lower class and two annas per mile for the higher or first class for each passenger.

Clause 9.—The said grantees may, for the purpose of constructing and maintaining such tramways under such superintendence as is hereinafter specified, open and break up the soil and metalled way of the several streets, roads and bridges, and thereon lay sleepers and rails, and from time to time repair, alter or remove the same, and may, for the purposes aforesaid, remove and use all earth and materials in such streets, roads and bridges, and the said grantees may, in and on such streets, roads and bridges, do all other acts which they shall from time to time deem necessary for constructing and maintaining street tramways, doing as little damage as may be in the execution of the powers hereby granted, and shall make good all damage done to drains, sewers, water and gas pipes, or to the wires or other materials or things used for any other system of lighting, and whether belonging to the said Municipality or to private individuals, and shall make compensation for any other damage done in the execution of such powers.

Clause 10.—Before the said grantees proceed to open or break up any street, road or bridge, they shall obtain the approval in writing of the said Committee to the tracks or lines of the said tramway being laid down on the said streets, roads or bridges, and the said grantees, before opening or breaking up any street, road or bridge, shall give to the said Committee or their Executive Engineer, or other municipal officer duly appointed for that purpose, notice in writing of their intention to open or break up the same not less than three clear days before beginning such work, except in such cases of emergency arising from defects in any of the rails or other works, and then so soon as is possible after the beginning of the work or the necessity for the same shall have arisen.

Clause 11.—No street, road or bridge shall, except in cases of emergency as aforesaid, be opened or broken up, except under the superintendence of the said Committee or of their Executive Engineer, or of some other municipal officer duly appointed for that purpose, and according to such plans as shall be approved of by him or them: provided

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always that, if the said Committee or their Engineer or other such officer as aforesaid fail to attend at the time fixed for the opening of any such street, road or bridge after having had such notice of the said grantees' intention as aforesaid, or shall not propose any plan for breaking up or opening the same, or shall refuse or neglect to superintend the operation, the said grantees may perform the work specified in such notice without such superintendence as aforesaid.

Clause 12.—When the said grantees open or break up the roadway or pavement of any street, road or bridge, they shall with all convenient speed complete the work for which the same shall be broken up, and fill in the ground and make good the roadway or pavement so opened or broken up as aforesaid, and carry away the rubbish occasioned thereby, and deposit the same for the use of the said Committee at such place as the Executive Engineer of the said Municipality shall direct, and shall at all times, whilst any such roadway or pavement shall be so opened or broken up, cause the same to be guarded, and shall cause a light sufficient for the warning of passengers to be set up and maintained against or near such roadway or pavement where the same shall be open or broken up every night during which the same shall continue open or broken up.

Clause 13.—If the said grantees open or break up any street, road or bridge without giving such notice as hereinbefore mentioned, or in a manner different from that which shall have been approved of or determined as aforesaid, except in the cases in which the said grantees are hereby authorized to perform such work without any superintendence or notice, or if the said grantees shall make any unnecessary delay in completing any such work or in filling in the ground or reinstating and making good, so far as is consistent with the existence of the said tramway, the roadway or pavement so opened or broken up, or in carrying away the rubbish occasioned thereby, or if they neglect to cause the place where such roadway or pavement has been broken up to be guarded and lighted, they shall forfeit to the said Committee a sum not exceeding fifty (50) rupees for every such offence, and they shall forfeit an additional sum not exceeding fifty (50) rupees for each day during which any such delay or neglect as aforesaid shall continue after they shall have received notice thereof.

Clause 14.—The said grantees shall maintain and keep in repair such portion of the streets, roads and bridges as shall be occupied by their tracks or lines, including therein, not only the space between their tracks or lines, but a space eighteen inches on either side thereof, and in consideration of the maintenance of such streets, roads and bridges as aforesaid, and of the yearly rent hereinafter mentioned to be paid by the grantees, the plant, rolling-stock and other vehicles, yards, workshops, engine-sheds and depôts of the said grantees shall be exempt from municipal taxation for a period of five years, except lighting and water-rates for such yards, workshops, engine-sheds and depôts.

Clause 15.—The said grantees shall be liable for any loss, damage or injuries that any person or persons may sustain by reason of any defect or want of repairs in any of the plant, rolling-stock

or other properties of the said grantees, or by reason of any carelessness, neglect or misconduct of their agents or servants in the management, construction or use of the tramways or any portion thereof; the same shall be made good by the said grantees, and in the event of any suit being instituted against the said Committee in respect of any of the matters hereinbefore mentioned, the said grantees shall, within fourteen days from the receipt of a notice thereof from the said Committee, settle the same; but if the said grantees choose to defend such suit, they shall be at liberty to do so upon their undertaking to indemnify the said Committee against all losses, damages and expenses in respect thereof: provided always that, if the said grantees fail to settle such suit or to indemnify the said Committee as is hereinbefore provided, it shall be lawful for the said Committee to settle the same without any consent or concurrence on the part of the said grantees, and the sums which they shall have to pay in making such settlement, together with interest thereon at the rate of 8 per cent. per annum from the date of payment, and with all expenses which they may be put to, shall be recoverable as a debt from the said grantees.

Clause 16.—Nothing in this agreement shall be construed to prevent the said Committee from taking up any of the public streets or roads traversed by the said tramway for the purposes for which the said Committee may lawfully take up the same, and the said grantees shall have no right to claim cost from the said Committee for obstructing the tramway or causing delay in the traffic so long as the delay shall not be unreasonable for the work to be performed.

Clause 17.—If at any time after the opening of any tramway for traffic the said grantees shall discontinue the working of such tramway or any part thereof for the space of six calendar months (such discontinuance not being occasioned by circumstances beyond the control of the said grantees), it shall be lawful for the said Committee, without any previous notice to the said grantees, to remove the tramway or part of the tramway so discontinued, and the said grantees shall pay to the said Committee the cost of such removal and of the making good of the street, road or bridge, and the certificate of the said Committee or of their engineer as to such costs shall be conclusive.

Clause 18.—The provisions of this agreement shall remain and be in force for a term not less than twenty-one (21) years from the date thereof. The said Committee shall have the right of purchasing the said tramways, with the plant, stores, rolling-stock, sheds, depôts and yards, and everything connected therewith, after the expiration of the said twenty-one (21) years, upon declaring its intention so to do within six months after the expiration of the said twenty-one (21) years; the amount to be paid in the event of such purchase shall be the actual *bonâ fide* value at the termination of this agreement, exclusive of any compensation for goodwill, premium on compulsory sale or other consideration whatever, of the tramways and of the work and materials connected therewith, and of the lands and buildings and all the other property of the grantees, such value to be decided by mutual agreement or by arbitration as hereinafter provided.

The Lahore Tramways Bill, 1885.—(The Schedule.)

Clause 19.—The provisions hereinbefore contained shall, so far as applicable, apply to all tramways to be constructed by the said grantees by any route or routes to be hereafter sanctioned by the said Committee, and to the works connected with or incidental to such tramways, it being agreed that in the event of the Municipality failing to declare its intention as above provided to purchase the property of the said grantees, the terms of this contract shall continue in force during the period of six months from the date of the determination of these presents and for a further period of six months, and if the said Committee shall not within that time exercise the option of purchase hereby given, the said Committee and the said grantees shall enter into a fresh agreement.

Clause 20.—The said grantees will, if required by the Municipality, before opening and breaking up the soil and pavement of any street or bridge, deposit in an approved Bank in Lahore, in the name of the said Municipality, the sum of Rs. 1,000 or in their option Promissory Notes of the Government of India or Municipal Bonds of the nominal value of Rs. 1,000, and the same will remain so deposited until the completion by the said grantees of the lines of tramway herein sanctioned for immediate construction. But all interest accruing on the said sum or the said notes shall be credited to the said grantees, and subject as next hereinafter mentioned, be paid to them as the same shall accrue due: provided, nevertheless, that the said Municipality shall be entitled to deduct out of the sum so deposited or the interest accruing on the said sum or notes, or out of the proceeds of sale of the said notes, all moneys to which they may be entitled under any clause or clauses of these presents.

Clause 21.—In consideration of the concession hereby granted, the said grantees will pay to the said Lahore Municipality rents at the rates and under the conditions hereinafter specified; that is to say, for the first two years after the opening of the tramway or tramways no rent will be charged, after the expiration of the first two years, and during the next ensuing year, the rental shall be one-tenth of the annual average profits as shown by the company's books during the preceding two years, this rental to be subject to revision at the end of every two years, and the maximum charge or rental made by the said Municipality shall under no circumstance exceed one-tenth of the net profit divided by the company in every period of two years immediately preceding each adjustment of the charge. The books and accounts shall at all times be open to the inspection of the Municipal Committee, and should any dispute arise as to the exact charge to be made by the said Municipality, then such matter or matters in dispute shall be referred to arbitrators as detailed in clause 25 of this agreement. If the said rent or any part thereof shall not be paid on due date, the said grantees shall be liable to pay interest thereon at the rate of 8 per cent. per annum from the due date until payment.

Clause 22.—From and after the commencement of the 15th year of this contract to the end of the 21st, the said grantees shall not be at liberty to enter upon any fresh arrangements or expenditure which would increase their capital account in connection with this contract without first notifying

their intention to the said Municipality and obtaining their approval thereof and sanction thereto in writing.

Clause 23.—The sleepers, rails, materials and implements and other erections placed and erected by the said grantees on the streets, bridges or roads under the powers hereby granted shall be and remain the property of the said grantees, and the said grantees shall have the exclusive use of their tramway or tramways for carriages with flanged wheels or other wheels suitable only to run on the prescribed rail.

Clause 24.—Unless the said grantees shall have commenced the work of laying down the said tramways within twelve months from the date of the execution of these articles of agreement, the said Committee shall be at liberty to cease and determine this contract and to enter into arrangements with any other person or persons for the construction of tramways; it being agreed, however, that these conditions of contract are subject to the sanction of Government, and that, in the event of their being executed prior to such sanction being given, the said 12 months shall date from the day on which notice of such sanction is given to the said grantees: provided also that any delay in commencing the work beyond 12 months shall not have been due to any cause beyond the control of the said grantees.

Clause 25.—If any doubt, difference or dispute shall arise between the said grantees and the said Committee touching the construction of these presents or anything herein contained, or touching or concerning any other matter or thing relating to these presents, then and in every such case such doubt, difference or dispute shall be referred to the arbitration of two persons, one to be chosen by the said grantees and the other by the said Committee within one calendar month after either of them shall have made to the other a requisition to that effect, and should the arbitrators fail to agree they shall refer the question or questions at issue to the decision of an umpire to be chosen by the said arbitrators, and the decision of such arbitrators if they agree, or of such umpire if they disagree, shall be final; and in case either party shall neglect or refuse to appoint an arbitrator within the specified time, the arbitrator appointed by the other party shall make a decision alone, and the decision of such arbitrators, umpire or arbitrator, as the case may be, shall be effectual and binding upon both parties.

Clause 26.—The said grantees are to be at liberty to form a Company or Limited Liability Company for the purpose of constructing, maintaining and working the tramways authorized by or hereafter to be authorized under the terms of this agreement. The words "the said grantees" used in this agreement shall include such Company or Limited Liability Company so formed as aforesaid.

Clause 27.—The words "the said Committee" used in this agreement shall include the present Committee and their successors, and also persons empowered by the said Committee or their successors or by other duly constituted authority to do any act or thing or exercise any powers or authorities which the said Committee are hereinbefore authorized or empowered to do or exercise.

STATEMENT OF OBJECTS AND REASONS.

On the 7th of February, 1885, the Municipal Committee of Lahore entered into an agreement with Messrs. Masson, Robson and Ker, by which it conferred upon them the exclusive right to construct and work public tramways within the limits of the municipality, and arranged with them for the construction and working of certain specified tramways and of such others as might from time to time be determined on.

2. This agreement is very similar to that recently entered into by the Municipal Committee for the town of Rangoon for the construction and maintenance of tramways in that town, and like it requires to be supported and supplemented by legislation. Accordingly, the present Bill, which follows closely the lines of the Rangoon Tramways Act, 1883, has been prepared.

The 28th April, 1885.

C. P. ILBERT.

D. FITZPATRICK,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

SIMLA, SATURDAY, MAY 23, 1885.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making
Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 14th May, 1885, and was referred to a Select Committee:—

No. 7 OF 1885.

A Bill to amend the Local Authorities Loan Act, 1879.

WHEREAS it is expedient to amend the Local Authorities Loan Act, 1879; It is hereby enacted as follows:—

Addition to section 8,
Act XI of 1879.

“or

1. After clause (b) of the proviso to section 8 of the said Act the following shall be added:—

“(c) to affect the power conferred on any local authority by any such enactment to charge its funds by guaranteeing the payment of interest on money to be raised for any purpose to which the funds of the local authority may be applied.”

STATEMENT OF OBJECTS AND REASONS.

It is proposed that a light railway be constructed in the Tanjore District of the Madras Presidency by a Company, and that the interest on the capital to be raised by the Company for the undertaking be guaranteed by the Local Fund Board of Tanjore.

But section 8 of the Local Authorities Loan Act, 1879, prohibits any local authority from charging its funds except as provided by that Act and the rules made thereunder; and the Act provides, and the rules that may be made under it can provide, for no other means of charging funds than borrowing on their security.

It is considered desirable, therefore, that the Act should be so amended as to enable the local legislature to pass any enactment that may be necessary for authorising a local authority to guarantee the interest on money raised for any purpose to which the funds of the local authority may be applied.

The 7th May, 1885.

T. C. HOPE.

D. FITZPATRICK,
Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 14th May, 1885, and was referred to a Select Committee:—

No. 8 of 1885.

THE LAHORE TRAMWAYS BILL,
1885.

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- Commencement.
2. Definitions.

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C.—Construction and Maintenance of Tramways and of Streets on which they are laid.

4. Powers to grantees to break up streets and lay rails, &c.
5. Grantees to keep tramways and adjoining part of street in repair.
6. Obligations of grantees when they have broken up street.
7. Reservation of power of Committee and Government over streets.

D.—Rights over Tramways and Streets on which they are laid.

8. Grantees' exclusive right over tramways.
9. Grantees to have right of user only.
10. Power of Committee and Government officers to regulate traffic on streets.

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SECTIONS.

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15. Penalty for obstructing grantees in the exercise of their powers.
16. Penalty for interfering with tramway.
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19. Power of servant of grantees to arrest persons avoiding payment of fare.

G.—Powers to make Rules.

20. Powers to make rules.

H.—Miscellaneous.

21. Construction of clauses 17 and 24 of agreement.
22. Exemption from certain municipal taxation.
23. Provisions as to general Acts.

THE SCHEDULE.

A Bill to authorize the making, and to regulate the working, of Street Tramways in Lahore.

WHEREAS the Municipal Committee of Lahore, by an agreement dated the seventh day of February, 1885, a copy whereof is set forth in the schedule annexed to this Act, granted, for the considerations therein expressed, to David Parkes Masson, John Robson and Arthur Milford Ker, their heirs, executors, administrators and assigns, hereinafter called the grantees, the right to construct, maintain and use a tramway or tramways in Lahore upon the terms, subject to the conditions and in the manner mentioned in the said agreement, and the said agreement was made subject to the confirmation and recognition thereof by the Government of the Punjab;

and whereas the Government of the Punjab has confirmed and recognised the said agreement and it is now expedient that effect be given to it, subject to the provisions and limitations hereinafter contained; It is hereby enacted as follows:—

A.—Preliminary.

1. (1) This Act may be called the Lahore Tramways Act, 1885; and

The Lahore Tramways Bill, 1885.—(Sections 2-8.)

Commencement.

(2) It shall come into force at once.

2. In this Act, unless there is something repugnant in the subject or context,—

Definitions.

“Committee” means the Committee established for the Municipality of Lahore under the Punjab XIII of 1884. Municipal Act, 1884:

“tramway” means a tramway, or any part of a tramway, or any siding, turnout, connection, line or track belonging to a tramway: and

[Act XIII of 1884, s. 2.] “street” means any way, street, road, lane, square, court, alley, passage or open space, whether a thoroughfare or not, over which the public have a right of way, and along or across which any tramway authorized by this Act is or is intended to be laid, and includes the surface-soil and sub-soil of any such street, and the footway and drains of any such street, and any bridge, culvert or causeway forming part of any such street.

B.—Powers of grantees generally.

3. Subject to the provisions of this Act, and to the terms and conditions of the said agreement so far as the same are not inconsistent with this Act, the grantees may make, maintain and use any of the tramways for the construction, maintenance and use of which provision is made in the said agreement:

Provided that any such tramway shall not be opened for public traffic until it has been inspected and certified by the engineer to the Committee to be fit for such traffic.

C.—Construction and Maintenance of Tramways and of Streets on which they are laid.

4. Subject to the terms and conditions of the said agreement, the grantees may, from time to time, for the purpose of constructing, maintaining or renewing any tramway under this Act, open or break up any street, and therein or thereon lay sleepers and rails, and repair, alter or remove the same; and may, for the purposes aforesaid, do in and on any such street all other acts which may, from time to time, be necessary for constructing, maintaining or renewing the tramway:

Provided that they shall not, without the consent of the Committee, open or break up at any one time a greater length than one hundred yards of any street which does not exceed a quarter of a mile in length; and, in the case of any street exceeding a quarter of a mile in length, they shall leave an interval of at least a quarter of a mile between any two places at which they may open or break up the street, and shall not open or break up at any such place a greater length than one hundred yards.

5. The grantees shall, at their own expense, at all times maintain and keep in good condition and repair, in such manner as the Committee from time to time direct, all tramways constructed by them under this Act, and so much of any street as lies between the rails of any such tramway; and in the case of double lines or turnouts or sidings, the portion of the road between the tramways, and in every case so much of the road as extends eighteen inches beyond the rails of and on each side of any such tramway.

6. When the grantees have, for the purposes of section 4 or section 5, when they have broken opened or broken up any portion of a street, they shall be under the following further obligations, namely:—

(a) they shall, with all convenient speed, and in all cases within six weeks at the most, unless the Committee otherwise consent in writing, complete the work for which the street has been opened or broken up, fill in the ground and make good the surface, and, to the satisfaction of the Committee, restore the street to as good a condition as that in which it was before it was opened or broken up, and clear away all surplus materials or rubbish occasioned thereby;

(b) they shall, in the meantime, cause the place where the street is opened or broken up to be fenced and watched, and to be properly lighted at night; and

(c) they shall make good all damage done to drains, sewers, water-pipes and gas-pipes, and to the wires or other materials or things used for any system of lighting, and whether belonging to the Committee, to the Government or to private persons, and shall make compensation for any other damage done in the execution of the powers granted to them.

7. (1) Nothing in this Act shall prevent the Reservation of power of Committee and Government over streets. Committee or any Government officers from opening, breaking up, widening, altering, diverting or improving any street traversed by a tramway for the purposes for which they might otherwise under the law for the time being in force lawfully open, break up, widen, alter, divert or improve such street;

Provided that—

(a) they shall cause as little detriment or inconvenience to the grantees as circumstances admit; and

(b) before they commence any work whereby the traffic on the tramway will be interrupted, they shall (except in cases of urgency, in which cases no notice shall be necessary) give to the grantees not less than eighteen hours previous notice of their intention to commence the work, specifying the time at which they will commence it.

(2) The Committee or officers aforesaid or the Secretary of State for India in Council shall not be liable to pay to the grantees any compensation for injury done to the tramway by the execution of any work referred to in sub-section (1), or for loss of traffic occasioned by the reasonable use of any power lawfully exercised in connection with the same.

D.—Rights over Tramways and Streets on which they are laid.

8. The grantees shall, subject to the provisions of this Act and to the terms and conditions of the said agreement, have the exclusive use of their tramways for carriages with flange wheels or other wheels suitable only to run on a grooved rail:

The Lahore Tramways Bill, 1885.—(Sections 9-19.)

Provided that nothing in this Act shall affect the right of the public to pass along or across any part of any road along or across which any tramway is laid, whether on or off the tramway, with carriages not having flange wheels or wheels suitable to run on a grooved rail.

9. Notwithstanding anything in this Act or Grants to have right in the said agreement, the of user only. grantees shall not acquire any right other than that of user over any street along or across which they lay any tramway.

10. Nothing in this Act shall affect the powers of the Committee or of any Government officers to regulate the passage of any traffic along or across any street along or across which any tramway is laid down, and the Committee or officers aforesaid may exercise their authority as well on as off the tramway, and with respect as well to the traffic of the grantees as to the traffic of other persons.

E.—Traffic on Tramways.

11. The grantees may, from time to time, by Rates of fares and a notice published in such charges. languages and in such manner as the Local Government may prescribe, fix the rates of fares and charges for carrying passengers and goods in their carriages:

Provided that the rates of passenger fares shall not exceed one anna per mile for each passenger in the lower class, and two annas per mile for each passenger in the higher or first class.

12. The fares and charges by this Act authorized shall be paid to such persons, at such places upon Mode of payment of fares and charges. or near to the tramways, and in such manner and under such regulations as the grantees may, by a notice published as aforesaid, from time to time prescribe.

13. (1) No person shall be entitled to carry or to require to be carried on any tramway constructed under this Act any goods of a dangerous or offensive nature.

(2) Every person taking such goods with him on any such tramway shall, before entering the carriage, give notice of their nature to the servant of the grantees in charge of the carriage.

(3) Every person sending such goods by any such tramway shall distinctly mark their nature on the outside of the package containing them, or otherwise give notice thereof in writing to the book-keeper or other servant of the grantees with whom they are left at the time of such sending.

(4) The grantees may refuse to take any parcel which they may suspect to contain goods of a dangerous or offensive nature, or require it to be opened to ascertain the fact.

F.—Offences and Penalties.

Penalty for failure of grantees to comply with certain provisions of Act and agreement.

14. If the grantees—

(a) construct or maintain any tramway, or run any car or carriage thereon, otherwise than in accordance with the said agreement;

(b) open any tramway for traffic before it has been inspected and certified in manner required by section 3;

(c) open or break up any street otherwise than as permitted by this Act, or having opened or broken up a street fail to discharge any of the obligations imposed on them by section 6, clauses (a) and (b); or

(d) fail to keep the rails of any tramway and the portions of the street adjoining the same in repair as required by section 5,—

each of them shall (without prejudice to the enforcement of specific performance of the requirements of this Act or of the said agreement or to any other remedy against them), on complaint of the Committee or of any person injuriously affected thereby, be punished with fine which may extend to two hundred rupees, and in the case of a continuing offence to a further fine which may extend to fifty rupees for each day after the first day during which the offence continues to be committed.

15. Any person who, without lawful excuse Penalty for obstruct. (the proof whereof shall lie on him), wilfully obstructs any person acting under the authority of the grantees in the lawful exercise of their powers in constructing, repairing or renewing a tramway, or injures or destroys any mark made for the purpose of setting out the line of the tramway, shall be punished with fine which may extend to fifty rupees.

16. Any person who, without lawful excuse (the proof whereof shall lie on him), wilfully does any of the following things, namely:—

(a) interferes with, removes or alters any part of a tramway constructed under this Act, or of the works connected therewith;

(b) does anything in such a manner as to obstruct any carriage using any such tramway; or

(c) abets, within the meaning of the Indian Penal Code, the doing of anything mentioned in clause (a) or clause (b),—

shall be punished with fine which may extend to one hundred rupees.

17. Any person taking or sending by any tramway any goods of a dangerous or offensive nature without giving the notice required by section 13, shall be punished with fine which may extend to fifty rupees.

18. If any person travelling or having travelled in any carriage of the grantees avoids or attempts to avoid payment of his fare,

or if any person having paid his fare for a certain distance wilfully proceeds in any such carriage beyond that distance and does not pay the additional fare for the additional distance or attempts to avoid payment thereof, or if any person wilfully refuses or neglects on arriving at the point to which he has paid his fare to quit the carriage, he shall be punished with fine which may extend to ten rupees.

19. Any servant of the grantees, and any person called in by him for his assistance, may arrest and take to the nearest police-station any person who is

The Lahore Tramways Bill, 1885.—(Sections 20-23. The Schedule.)

discovered either in or after committing or attempting to commit an offence punishable under section 18 and whose name and residence are refused by him and are unknown to such servant or person; and the police-officer in charge of the police-station, on receiving a complaint that such an offence has been committed, shall adopt such legal measures as may be necessary to cause the accused person to be taken before a Magistrate with the least possible delay.

G.—Powers to make Rules.

20. (1) The Committee at a special meeting may, with the sanction of the Local Government, from time to time, make such rules consistent with this Act as to the rate of speed, number of passengers and mode of use of the tramways, and as to the licensing and control of drivers, conductors and other persons having charge of the carriages of the grantees, as the convenience and safety of the public may, in the opinion of the Committee, require.

(2) The grantees may, with the like sanction, from time to time, make rules consistent with this Act for preventing the commission of any nuisance in or upon any carriage, or in or against any premises belonging to them, and

for regulating the travelling in any carriage belonging to them.

(3) The authority making any rule under this section may prescribe as a punishment for the breach of it a fine which may extend to twenty rupees.

(4) All rules made under this section shall be published in the local official Gazette.

H.—Miscellaneous.

21. For the purposes of clauses 17 and 24 of the agreement set forth in the schedule annexed to this Act, the want of sufficient funds shall not be deemed to be a circumstance beyond the control of the grantees.

22. The plant, rolling-stock and other vehicles, yards, workshops, engine-sheds and depôts of the grantees shall, for a period of five years from the passing of this Act, be exempt from all municipal taxation except such lighting-rates and water-tax as may, from time to time, be payable in respect of the yards, workshops, engine-sheds and depôts.

23. Nothing in this Act shall exempt the grantees or any tramway constructed by them under this Act from the provisions of any general enactment relating to tramways now in force or which may hereafter be passed.

THE SCHEDULE.

ARTICLES OF AGREEMENT made this seventh day of February, 1885, between the MUNICIPAL COMMITTEE OF LAHORE, PUNJAB, hereinafter called the Lahore Municipality, of the one part, and D. P. MASSON, JOHN ROWSON and ARTHUR MILFORD KER OF LAHORE, hereinafter called the grantees, of the other part.

WHEREAS the said Lahore Municipality, subject to the confirmation of the Government of the

Punjab, and to the recognition of this agreement by the said Government of the Punjab, have agreed to grant to the said grantees the right to construct, maintain and use a tramway or tramways in Lahore upon the terms and conditions hereinafter contained.

2. NOW THESE PRESENTS witness that, in consideration of the covenants hereinafter contained, and on the part of the said Lahore Municipality to be performed, the said grantees for themselves, their heirs, executors and assigns do covenant with the said Lahore Municipality, so far as the covenants and agreements hereinafter contained are to be performed by the said grantees and their heirs, executors, administrators and assigns, and the said Municipality for and in consideration of the covenants and agreements hereinafter contained and on the part of the said grantees and their heirs, executors, administrators and assigns to be performed, do hereby covenant with the said grantees and their heirs, executors, administrators and assigns so far as the covenants and agreements hereinafter contained are to be performed by the said Lahore Municipality, their successors and assigns, in manner following, that is to say:—

The said Lahore Municipality grant to the said grantees and their heirs, executors, administrators and assigns, all which persons are hereinafter included in the words "the said grantees," the right to construct, maintain and use a tramway or tramways with all necessary sidings, turnouts, connections and lines of whatever nature which may be required to connect the said tramway with the depôts of the said grantees (but in the case of sidings and turnouts only in such places as the said corporation may sanction) on the following routes and between such other places and by such other routes as may be hereafter approved of by the said Municipality:—

Clause 1.—(1st). A line commencing at the junction of Nicholson and Mayo Roads near the Sindh, Punjab and Delhi Railway Workshops, and continued along the road in front of the Railway Station through the Landa Bazar to the Delhi Gate, thence by the circular road on the south side of the City to the end of the Anarkali Bazar near the Lahari Gate.

(2nd). A line, being a continuation of the above, through the Anarkali Bazar past the Museum to the junction of the Church Road near Kapurthala House.

(3rd). A line in continuation leading to Mozang.

(4th). A line commencing at the junction of Mayo and Nicholson Roads continued along the Mayo Road through Shalu-ki-Garhi to Meer Meer Bazar.

Lines 1 and 2 are delineated on the map or plan hereunto annexed and signed by the parties hereto. The lines shall be single except at crossing stations, where they shall be double.

Clause 2.—The said grantees shall further (subject to clauses 3 and 4) have the exclusive right

The Lahore Tramways Bill, 1885.—(The Schedule.)

of laying, constructing, maintaining and using a tramway or tramways within the limits of the Lahore Municipality on the terms contained in these presents: provided always that if the said grantees shall at any time or times, not being a period less than three months after the construction of the lines 1 and 2 enumerated in clause 1, refuse or neglect for three months to accept any proposal by the said Lahore Municipality for the construction, maintenance and use of any tramway or tramways other than those mentioned in clause 1, which the said Lahore Municipality may consider necessary or desirable, it shall be lawful for the said Lahore Municipality to employ any other person or company for the purposes aforesaid or any of them, and to make such arrangements as they may think proper independently of the said grantees.

Clause 3.—The said grantees shall construct in such manner as to be available for use at least tramways 1 and 2 within two years from the date of obtaining the sanction and approval of the Government of the Punjab, and they shall, before the expiration of the third year, give notice in writing to the said Lahore Municipality of the lines they intend to construct during the next succeeding two years; and failing the observance by the said grantees of the terms of this clause, it shall be lawful for the said Lahore Municipality to withdraw and cancel the concessions and rights granted by these presents to the said grantees as regards the lines remaining to be constructed.

Clause 4.—If the grantees shall, at the expiration of five years from the date of commencement of this contract, have left any one or more lines hereinbefore in clause 1 specified unconstructed, and if the said Lahore Municipality shall not have exercised the rights conferred on them by clause 3, the said Lahore Municipality may call upon the said grantees to construct the line or lines, and if the said grantees do not construct the line or lines within twelve calendar months after receiving such formal notice, then their power granted in this concession shall, so far as relates to that line or lines, cease, and the said Lahore Municipality may make arrangements with other persons for the construction of the same.

Clause 5.—Any tramway or tramways to be constructed under this agreement shall be constructed on the metre gauge of 3 feet 3½ inches, or on such other gauge not exceeding 4 feet 8½ inches as may be mutually agreed upon, and especially the rails shall be laid and maintained in such manner that the uppermost surface of the rails shall be on a level with the surface of the road; and before the work of construction is begun the drawings and specifications showing the proposed construction of each tramway shall be submitted to the said Municipality and be approved by them, and the cars and carriages intended to run on the said tramways shall also be such as shall have been approved of by the Municipality. The rail to be used is the ordinary grooved rail of steel weighing 34 pounds per yard.

Clause 6.—If the said Municipality shall hereafter alter the level of any street or road along or across which any tramway by this agreement authorized is laid or authorized to be laid, the grantees shall alter or (as the case may be) lay their rails so that the uppermost surface thereof shall be on a level with the surface of the road so altered: provided always that any such alteration

as aforesaid shall be so made as to interfere as little as possible with the safe and convenient working of the said tramways, and in any case so as not to stop or prevent the free use and working thereof.

Clause 7.—The cars and carriages of the said grantees on the tracks of the said tramways shall be worked with such power, animal or mechanical, as the said grantees may think suitable, provided that no steam carriages may be used without the special consent of the Municipality (Commissioners in special general meeting) and the sanction of the Punjab Government, and provided also that the said Municipality (Commissioners in special general meeting) shall have power at all times to make such regulations as to the rate of speed, number of passengers and mode of use of the said tracks as the convenience and safety of the public using the street may require.

Clause 8.—The said grantees shall have power from time to time to fix the rate of fares for carrying persons and goods in the cars or carriages to be run on the said tramway or tramways: provided that the rates of fares shall for any distance not exceed the rate of one anna per mile for the lower class and two annas per mile for the higher or first class for each passenger.

Clause 9.—The said grantees may, for the purpose of constructing and maintaining such tramways under such superintendence as is hereinafter specified, open and break up the soil and metalled way of the several streets, roads and bridges, and thereon lay sleepers and rails, and from time to time repair, alter or remove the same, and may, for the purposes aforesaid, remove and use all earth and materials in such streets, roads and bridges, and the said grantees may, in and on such streets, roads and bridges, do all other acts which they shall from time to time deem necessary for constructing and maintaining street tramways, doing as little damage as may be in the execution of the powers hereby granted, and shall make good all damage done to drains, sewers, water and gas pipes, or to the wires or other materials or things used for any other system of lighting, and whether belonging to the said Municipality or to private individuals, and shall make compensation for any other damage done in the execution of such powers.

Clause 10.—Before the said grantees proceed to open or break up any street, road or bridge, they shall obtain the approval in writing of the said Committee to the tracks or lines of the said tramway being laid down on the said streets, roads or bridges, and the said grantees, before opening or breaking up any street, road or bridge, shall give to the said Committee or their Executive Engineer, or other municipal officer duly appointed for that purpose, notice in writing of their intention to open or break up the same not less than three clear days before beginning such work, except in such cases of emergency arising from defects in any of the rails or other works, and then so soon as is possible after the beginning of the work or the necessity for the same shall have arisen.

Clause 11.—No street, road or bridge shall, except in cases of emergency as aforesaid, be opened or broken up, except under the superintendence of the said Committee or of their Executive Engineer, or of some other municipal officer duly appointed for that purpose, and according to such plans as shall be approved of by him or them: provided

The Lahore Tramways Bill, 1885.—(The Schedule.)

always that, if the said Committee or their Engineer or other such officer as aforesaid fail to attend at the time fixed for the opening of any such street, road or bridge after having had such notice of the said grantees' intention as aforesaid, or shall not propose any plan for breaking up or opening the same, or shall refuse or neglect to superintend the operation, the said grantees may perform the work specified in such notice without such superintendence as aforesaid.

Clause 12.—When the said grantees open or break up the roadway or pavement of any street, road or bridge, they shall with all convenient speed complete the work for which the same shall be broken up, and fill in the ground and make good the roadway or pavement so opened or broken up as aforesaid, and carry away the rubbish occasioned thereby, and deposit the same for the use of the said Committee at such place as the Executive Engineer of the said Municipality shall direct, and shall at all times, whilst any such roadway or pavement shall be so opened or broken up, cause the same to be guarded, and shall cause a light sufficient for the warning of passengers to be set up and maintained against or near such roadway or pavement where the same shall be open or broken up every night during which the same shall continue open or broken up.

Clause 13.—If the said grantees open or break up any street, road or bridge without giving such notice as hereinbefore mentioned, or in a manner different from that which shall have been approved of or determined as aforesaid, except in the cases in which the said grantees are hereby authorized to perform such work without any superintendence or notice, or if the said grantees shall make any unnecessary delay in completing any such work or in filling in the ground or reinstating and making good, so far as is consistent with the existence of the said tramway, the roadway or pavement so opened or broken up, or in carrying away the rubbish occasioned thereby, or if they neglect to cause the place where such roadway or pavement has been broken up to be guarded and lighted, they shall forfeit to the said Committee a sum not exceeding fifty (50) rupees for every such offence, and they shall forfeit an additional sum not exceeding fifty (50) rupees for each day during which any such delay or neglect as aforesaid shall continue after they shall have received notice thereof.

Clause 14.—The said grantees shall maintain and keep in repair such portion of the streets, roads and bridges as shall be occupied by their tracks or lines, including therein, not only the space between their tracks or lines, but a space eighteen inches on either side thereof, and in consideration of the maintenance of such streets, roads and bridges as aforesaid, and of the yearly rent hereinafter mentioned to be paid by the grantees, the plant, rolling-stock and other vehicles, yards, workshops, engine-sheds and depôts of the said grantees shall be exempt from municipal taxation for a period of five years, except lighting and water-rates for such yards, workshops, engine-sheds and depôts.

Clause 15.—The said grantees shall be liable for any loss, damage or injuries that any person or persons may sustain by reason of any defect or want of repairs in any of the plant, rolling-stock

or other properties of the said grantees, or by reason of any carelessness, neglect or misconduct of their agents or servants in the management, construction or use of the tramways or any portion thereof; the same shall be made good by the said grantees, and in the event of any suit being instituted against the said Committee in respect of any of the matters hereinbefore mentioned, the said grantees shall, within fourteen days from the receipt of a notice thereof from the said Committee, settle the same; but if the said grantees choose to defend such suit, they shall be at liberty to do so upon their undertaking to indemnify the said Committee against all losses, damages and expenses in respect thereof: provided always that, if the said grantees fail to settle such suit or to indemnify the said Committee as is hereinbefore provided, it shall be lawful for the said Committee to settle the same without any consent or concurrence on the part of the said grantees, and the sums which they shall have to pay in making such settlement, together with interest thereon at the rate of 8 per cent. per annum from the date of payment, and with all expenses which they may be put to, shall be recoverable as a debt from the said grantees.

Clause 16.—Nothing in this agreement shall be construed to prevent the said Committee from taking up any of the public streets or roads traversed by the said tramway for the purposes for which the said Committee may lawfully take up the same, and the said grantees shall have no right to claim cost from the said Committee for obstructing the tramway or causing delay in the traffic so long as the delay shall not be unreasonable for the work to be performed.

Clause 17.—If at any time after the opening of any tramway for traffic the said grantees shall discontinue the working of such tramway or any part thereof for the space of six calendar months (such discontinuance not being occasioned by circumstances beyond the control of the said grantees), it shall be lawful for the said Committee, without any previous notice to the said grantees, to remove the tramway or part of the tramway so discontinued, and the said grantees shall pay to the said Committee the cost of such removal and of the making good of the street, road or bridge, and the certificate of the said Committee or of their engineer as to such costs shall be conclusive.

Clause 18.—The provisions of this agreement shall remain and be in force for a term not less than twenty-one (21) years from the date thereof. The said Committee shall have the right of purchasing the said tramways, with the plant, stores, rolling-stock, sheds, depôts and yards, and everything connected therewith, after the expiration of the said twenty-one (21) years, upon declaring its intention so to do within six months after the expiration of the said twenty-one (21) years; the amount to be paid in the event of such purchase shall be the actual *bonâ fide* value at the termination of this agreement, exclusive of any compensation for goodwill, premium on compulsory sale or other consideration whatever, of the tramways and of the work and materials connected therewith, and of the lands and buildings and all the other property of the grantees, such value to be decided by mutual agreement or by arbitration as hereinafter provided.

The Lahore Tramways Bill, 1885.—(The Schedule.)

Clause 19.—The provisions hereinbefore contained shall, so far as applicable, apply to all tramways to be constructed by the said grantees by any route or routes to be hereafter sanctioned by the said Committee, and to the works connected with or incidental to such tramways, it being agreed that in the event of the Municipality failing to declare its intention as above provided to purchase the property of the said grantees, the terms of this contract shall continue in force during the period of six months from the date of the determination of these presents and for a further period of six months, and if the said Committee shall not within that time exercise the option of purchase hereby given, the said Committee and the said grantees shall enter into a fresh agreement.

Clause 20.—The said grantees will, if required by the Municipality, before opening and breaking up the soil and pavement of any street or bridge, deposit in an approved Bank in Lahore, in the name of the said Municipality, the sum of Rs. 1,000 or in their option Promissory Notes of the Government of India or Municipal Bonds of the nominal value of Rs. 1,000, and the same will remain so deposited until the completion by the said grantees of the lines of tramway herein sanctioned for immediate construction. But all interest accruing on the said sum or the said notes shall be credited to the said grantees, and subject as next hereinafter mentioned, be paid to them as the same shall accrue due: provided, nevertheless, that the said Municipality shall be entitled to deduct out of the sum so deposited or the interest accruing on the said sum or notes, or out of the proceeds of sale of the said notes, all moneys to which they may be entitled under any clause or clauses of these presents.

Clause 21.—In consideration of the concession hereby granted, the said grantees will pay to the said Lahore Municipality rents at the rates and under the conditions hereinafter specified; that is to say, for the first two years after the opening of the tramway or tramways no rent will be charged, after the expiration of the first two years, and during the next ensuing year, the rental shall be one-tenth of the annual average profits as shown by the company's books during the preceding two years, this rental to be subject to revision at the end of every two years, and the maximum charge or rental made by the said Municipality shall under no circumstance exceed one-tenth of the net profit divided by the company in every period of two years immediately preceding each adjustment of the charge. The books and accounts shall at all times be open to the inspection of the Municipal Committee, and should any dispute arise as to the exact charge to be made by the said Municipality, then such matter or matters in dispute shall be referred to arbitrators as detailed in clause 25 of this agreement. If the said rent or any part thereof shall not be paid on due date, the said grantees shall be liable to pay interest thereon at the rate of 8 per cent. per annum from the due date until payment.

Clause 22.—From and after the commencement of the 15th year of this contract to the end of the 21st, the said grantees shall not be at liberty to enter upon any fresh arrangements or expenditure which would increase their capital account in connection with this contract without first notifying

their intention to the said Municipality and obtaining their approval thereof and sanction thereto in writing.

Clause 23.—The sleepers, rails, materials and implements and other erections placed and erected by the said grantees on the streets, bridges or roads under the powers hereby granted shall be and remain the property of the said grantees, and the said grantees shall have the exclusive use of their tramway or tramways for carriages with flanged wheels or other wheels suitable only to run on the prescribed rail.

Clause 24.—Unless the said grantees shall have commenced the work of laying down the said tramways within twelve months from the date of the execution of these articles of agreement, the said Committee shall be at liberty to cease and determine this contract and to enter into arrangements with any other person or persons for the construction of tramways; it being agreed, however, that these conditions of contract are subject to the sanction of Government, and that, in the event of their being executed prior to such sanction being given, the said 12 months shall date from the day on which notice of such sanction is given to the said grantees: provided also that any delay in commencing the work beyond 12 months shall not have been due to any cause beyond the control of the said grantees.

Clause 25.—If any doubt, difference or dispute shall arise between the said grantees and the said Committee touching the construction of these presents or anything herein contained, or touching or concerning any other matter or thing relating to these presents, then and in every such case such doubt, difference or dispute shall be referred to the arbitration of two persons, one to be chosen by the said grantees and the other by the said Committee within one calendar month after either of them shall have made to the other a requisition to that effect, and should the arbitrators fail to agree they shall refer the question or questions at issue to the decision of an umpire to be chosen by the said arbitrators, and the decision of such arbitrators if they agree, or of such umpire if they disagree, shall be final; and in case either party shall neglect or refuse to appoint an arbitrator within the specified time, the arbitrator appointed by the other party shall make a decision alone, and the decision of such arbitrators, umpire or arbitrator, as the case may be, shall be effectual and binding upon both parties.

Clause 26.—The said grantees are to be at liberty to form a Company or Limited Liability Company for the purpose of constructing, maintaining and working the tramways authorized by or hereafter to be authorized under the terms of this agreement. The words "the said grantees" used in this agreement shall include such Company or Limited Liability Company so formed as aforesaid.

Clause 27.—The words "the said Committee" used in this agreement shall include the present Committee and their successors, and also persons empowered by the said Committee or their successors or by other duly constituted authority to do any act or thing or exercise any powers or authorities which the said Committee are hereinbefore authorized or empowered to do or exercise.

STATEMENT OF OBJECTS AND REASONS.

On the 7th of February, 1885, the Municipal Committee of Lahore entered into an agreement with Messrs. Masson, Robson and Ker, by which it conferred upon them the exclusive right to construct and work public tramways within the limits of the municipality, and arranged with them for the construction and working of certain specified tramways and of such others as might from time to time be determined on.

2. This agreement is very similar to that recently entered into by the Municipal Committee for the town of Rangoon for the construction and maintenance of tramways in that town, and like it requires to be supported and supplemented by legislation. Accordingly, the present Bill, which follows closely the lines of the Rangoon Tramways Act, 1883, has been prepared.

The 28th April, 1885.

C. P. ILBERT.

D. FITZPATRICK,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

SIMLA, SATURDAY, MAY 30, 1885.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making
Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 14th May, 1885, and was referred to a Select Committee:—

No. 7 OF 1885.

A Bill to amend the Local Authorities Loan Act, 1879.

WHEREAS it is expedient to amend the Local Authorities Loan Act, 1879; It is hereby enacted as follows:—

Addition to section 8,
Act XI of 1879.

1. After clause (b) of the proviso to section 8 of the said Act the following shall be added:—

“or

“(c) to affect the power conferred on any local authority by any such enactment to charge its funds by guaranteeing the payment of interest on money to be raised for any purpose to which the funds of the local authority may be applied.”

STATEMENT OF OBJECTS AND REASONS.

It is proposed that a light railway be constructed in the Tanjore District of the Madras Presidency by a Company, and that the interest on the capital to be raised by the Company for the undertaking be guaranteed by the Local Fund Board of Tanjore.

But section 8 of the Local Authorities Loan Act, 1879, prohibits any local authority from charging its funds except as provided by that Act and the rules made thereunder; and the Act provides, and the rules that may be made under it can provide, for no other means of charging funds than borrowing on their security.

It is considered desirable, therefore, that the Act should be so amended as to enable the local legislature to pass any enactment that may be necessary for authorising a local authority to guarantee the interest on money raised for any purpose to which the funds of the local authority may be applied.

The 7th May, 1885.

T. C. HOPE.

D. FITZPATRICK,
Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 14th May, 1885, and was referred to a Select Committee:—

No. 8 OF 1885.

THE LAHORE TRAMWAYS BILL,
1885.

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C.—Construction and Maintenance of Tramways and of Streets on which they are laid.

4. Powers to grantees to break up streets and lay rails, &c.
5. Grantees to keep tramways and adjoining part of street in repair.
6. Obligations of grantees when they have broken up street.
7. Reservation of power of Committee and Government over streets.

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8. Grantees' exclusive right over tramways.
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10. Power of Committee and Government officers to regulate traffic on streets.

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20. Powers to make rules.

H.—Miscellaneous.

21. Construction of clauses 17 and 24 of agreement.
22. Exemption from certain municipal taxation.
23. Provisions as to general Acts.

THE SCHEDULE.

A Bill to authorize the making, and to regulate the working, of Street Tramways in Lahore.

WHEREAS the Municipal Committee of Lahore, by an agreement dated the seventh day of February, 1885, a copy whereof is set forth in the schedule annexed to this Act, granted, for the considerations therein expressed, to David Parkes Masson, John Robson and Arthur Milford Ker, their heirs, executors, administrators and assigns, hereinafter called the grantees, the right to construct, maintain and use a tramway or tramways in Lahore upon the terms, subject to the conditions and in the manner mentioned in the said agreement, and the said agreement was made subject to the confirmation and recognition thereof by the Government of the Punjab;

and whereas the Government of the Punjab has confirmed and recognised the said agreement and it is now expedient that effect be given to it, subject to the provisions and limitations herein-after contained; It is hereby enacted as follows:—

A.—Preliminary.

1. (1) This Act may be called the Lahore Tramways Act, 1885: and

Short title.

The Lahore Tramways Bill, 1885.—(Sections 2-8.)

Commencement.

(2) It shall come into force at once.

2. In this Act, unless there is something repugnant in the subject or context,—

Definitions.

“Committee” means the Committee established for the Municipality of Lahore under the Punjab Municipal Act, 1884:

XIII of 1884.

“tramway” means a tramway, or any part of a tramway, or any siding, turnout, connection, line or track belonging to a tramway: and

[Act XIII of 1884, s. 2.]

“street” means any way, street, road, lane, square, court, alley, passage or open space, whether a thoroughfare or not, over which the public have a right of way, and along or across which any tramway authorized by this Act is or is intended to be laid, and includes the surface-soil and sub-soil of any such street, and the footway and drains of any such street, and any bridge, culvert or causeway forming part of any such street.

B.—Powers of grantees generally.

3. Subject to the provisions of this Act, and to the terms and conditions of the said agreement so far as the same are not inconsistent with this Act, the grantees may make, maintain and use any of the tramways for the construction, maintenance and use of which provision is made in the said agreement:

Powers to make, maintain and use tramways.

Provided that any such tramway shall not be opened for public traffic until it has been inspected and certified by the engineer to the Committee to be fit for such traffic.

C.—Construction and Maintenance of Tramways and of Streets on which they are laid.

4. Subject to the terms and conditions of the said agreement, the grantees may, from time to time, for the purpose of constructing, maintaining or renewing any tramway under this Act, open or break up any street, and therein or thereon lay sleepers and rails, and repair, alter or remove the same; and may, for the purposes aforesaid, do in and on any such street all other acts which may, from time to time, be necessary for constructing, maintaining or renewing the tramway:

Power to grantees to break up streets and lay rails, &c.

Provided that they shall not, without the consent of the Committee, open or break up at any one time a greater length than one hundred yards of any street which does not exceed a quarter of a mile in length; and, in the case of any street exceeding a quarter of a mile in length, they shall leave an interval of at least a quarter of a mile between any two places at which they may open or break up the street, and shall not open or break up at any such place a greater length than one hundred yards.

5. The grantees shall, at their own expense, at

Grantees to keep tramways and adjoining part of street in repair.

all times maintain and keep in good condition and repair, in such manner as the Committee from time to time direct, all tramways constructed by them under this Act, and so much of any street as lies between the rails of any such tramway; and in the case of double lines or turnouts or sidings, the portion of the road between the tramways, and in every case so much of the road as extends eighteen inches beyond the rails of and on each side of any such tramway.

6. When the grantees have, for the purposes of section 4 or section 5, when they have broken opened or broken up any portion of a street, they shall be under the following further obligations, namely:—

(a) they shall, with all convenient speed, and in all cases within six weeks at the most, unless the Committee otherwise consent in writing, complete the work for which the street has been opened or broken up, fill in the ground and make good the surface, and, to the satisfaction of the Committee, restore the street to as good a condition as that in which it was before it was opened or broken up, and clear away all surplus materials or rubbish occasioned thereby;

(b) they shall, in the meantime, cause the place where the street is opened or broken up to be fenced and watched, and to be properly lighted at night; and

(c) they shall make good all damage done to drains, sewers, water-pipes and gas-pipes, and to the wires or other materials or things used for any system of lighting, and whether belonging to the Committee, to the Government or to private persons, and shall make compensation for any other damage done in the execution of the powers granted to them.

7. (1) Nothing in this Act shall prevent the Committee or any Government officers from opening, breaking up, widening, altering, diverting or improving any street traversed by a tramway for the purposes for which they might otherwise under the law for the time being in force lawfully open, break up, widen, alter, divert or improve such street:

Reservation of power of Committee and Government over streets.

Provided that—

(a) they shall cause as little detriment or inconvenience to the grantees as circumstances admit; and

(b) before they commence any work whereby the traffic on the tramway will be interrupted, they shall (except in cases of urgency, in which cases no notice shall be necessary) give to the grantees not less than eighteen hours previous notice of their intention to commence the work, specifying the time at which they will commence it.

(2) The Committee or officers aforesaid or the Secretary of State for India in Council shall not be liable to pay to the grantees any compensation for injury done to the tramway by the execution of any work referred to in sub-section (1), or for loss of traffic occasioned by the reasonable use of any power lawfully exercised in connection with the same.

D.—Rights over Tramways and Streets on which they are laid.

8. The grantees shall, subject to the provisions of this Act and to the terms and conditions of the said agreement, have the exclusive use of their tramways for carriages with flange wheels or other wheels suitable only to run on a grooved rail:

Grantees' exclusive right over tramways.

The Lahore Tramways Bill, 1885.—(Sections 9-19.)

Provided that nothing in this Act shall affect the right of the public to pass along or across any part of any road along or across which any tramway is laid, whether on or off the tramway, with carriages not having flange wheels or wheels suitable to run on a grooved rail.

9. Notwithstanding anything in this Act or Grants to have right in the said agreement, the of user only. grantees shall not acquire any right other than that of user over any street along or across which they lay any tramway.

10. Nothing in this Act shall affect the powers of the Committee or of any Government officers to regulate the passage of any traffic along or across any street along or across which any tramway is laid down, and the Committee or officers aforesaid may exercise their authority as well on as off the tramway, and with respect as well to the traffic of the grantees as to the traffic of other persons.

E.—Traffic on Tramways.

11. The grantees may, from time to time, by Rates of fares and a notice published in such charges. languages and in such manner as the Local Government may prescribe, fix the rates of fares and charges for carrying passengers and goods in their carriages:

Provided that the rates of passenger fares shall not exceed one anna per mile for each passenger in the lower class, and two annas per mile for each passenger in the higher or first class.

12. The fares and charges by this Act authorized shall be paid to such persons, at such places upon or near to the tramways, and in such manner and under such regulations as the grantees may, by a notice published as aforesaid, from time to time prescribe.

13. (1) No person shall be entitled to carry or to require to be carried on any tramway constructed under this Act any goods of a dangerous or offensive nature.

(2) Every person taking such goods with him on any such tramway shall, before entering the carriage, give notice of their nature to the servant of the grantees in charge of the carriage.

(3) Every person sending such goods by any such tramway shall distinctly mark their nature on the outside of the package containing them, or otherwise give notice thereof in writing to the book-keeper or other servant of the grantees with whom they are left at the time of such sending.

(4) The grantees may refuse to take any parcel which they may suspect to contain goods of a dangerous or offensive nature, or require it to be opened to ascertain the fact.

F.—Offences and Penalties.

Penalty for failure of grantees to comply with certain provisions of Act and agreement.

14. If the grantees—

(a) construct or maintain any tramway, or run any car or carriage thereon, otherwise than in accordance with the said agreement;

(b) open any tramway for traffic before it has been inspected and certified in manner required by section 3;

(c) open or break up any street otherwise than as permitted by this Act, or having opened or broken up a street fail to discharge any of the obligations imposed on them by section 6, clauses (a) and (b); or

(d) fail to keep the rails of any tramway and the portions of the street adjoining the same in repair as required by section 5,—

each of them shall (without prejudice to the enforcement of specific performance of the requirements of this Act or of the said agreement or to any other remedy against them), on complaint, of the Committee or of any person injuriously affected thereby, be punished with fine which may extend to two hundred rupees, and in the case of a continuing offence to a further fine which may extend to fifty rupees for each day after the first day during which the offence continues to be committed.

15. Any person who, without lawful excuse (the proof whereof shall lie on him), wilfully obstructs any person acting under the authority of the grantees in the lawful exercise of their powers in constructing, repairing or renewing a tramway, or injures or destroys any mark made for the purpose of setting out the line of the tramway, shall be punished with fine which may extend to fifty rupees.

16. Any person who, without lawful excuse (the proof whereof shall lie on him), wilfully does any of the following things, namely:—

(a) interferes with, removes or alters any part of a tramway constructed under this Act, or of the works connected therewith;

(b) does anything in such a manner as to obstruct any carriage using any such tramway; or

(c) abets, within the meaning of the Indian Penal Code, the doing of anything mentioned in clause (a) or clause (b),—

shall be punished with fine which may extend to one hundred rupees.

17. Any person taking or sending by any tramway any goods of a dangerous or offensive nature without giving the notice required by section 13, shall be punished with fine which may extend to fifty rupees.

18. If any person travelling or having travelled in any carriage of the grantees avoids or attempts to avoid payment of his fare, or if any person having paid his fare for a certain distance wilfully proceeds in any such carriage beyond that distance and does not pay the additional fare for the additional distance or attempts to avoid payment thereof, or if any person wilfully refuses or neglects on arriving at the point to which he has paid his fare to quit the carriage, he shall be punished with fine which may extend to ten rupees.

19. Any servant of the grantees, and any person called in by him for his assistance, may arrest and take to the nearest police-station any person who is

Power of servant of grantees to arrest persons avoiding payment of fare.

Penalty for taking or sending dangerous or offensive goods without giving notice.

Penalty for interfering with tramway.

Penalty for obstructing grantees in the exercise of their powers.

Penalty for failure of grantees to comply with certain provisions of Act and agreement.

The Lahore Tramways Bill, 1885.—(Sections 20-23. The Schedule.)

discovered either in or after committing or attempting to commit an offence punishable under section 18 and whose name and residence are refused by him and are unknown to such servant or person; and the police-officer in charge of the police-station, on receiving a complaint that such an offence has been committed, shall adopt such legal measures as may be necessary to cause the accused person to be taken before a Magistrate with the least possible delay.

G.—Powers to make Rules.

20. (1) The Committee at a special meeting may, with the sanction of the Local Government, from time to time, make such rules consistent with this Act as to the rate of speed, number of passengers and mode of use of the tramways, and as to the licensing and control of drivers, conductors and other persons having charge of the carriages of the grantees, as the convenience and safety of the public may, in the opinion of the Committee, require.

(2) The grantees may, with the like sanction, from time to time, make rules consistent with this Act for preventing the commission of any nuisance in or upon any carriage, or in or against any premises belonging to them, and

for regulating the travelling in any carriage belonging to them.

(3) The authority making any rule under this section may prescribe as a punishment for the breach of it a fine which may extend to twenty rupees.

(4) All rules made under this section shall be published in the local official Gazette.

H.—Miscellaneous.

21. For the purposes of clauses 17 and 24 of the agreement set forth in the schedule annexed to this Act, the want of sufficient funds shall not be deemed to be a circumstance beyond the control of the grantees.

22. The plant, rolling-stock and other vehicles, yards, workshops, engine-sheds and depôts of the grantees shall, for a period of five years from the passing of this Act, be exempt from all municipal taxation except such lighting-rates and water-tax as may, from time to time, be payable in respect of the yards, workshops, engine-sheds and depôts.

23. Nothing in this Act shall exempt the grantees or any tramway constructed by them under this Act from the provisions of any general enactment relating to tramways now in force or which may hereafter be passed.

THE SCHEDULE.

ARTICLES OF AGREEMENT made this seventh day of February, 1885, between the MUNICIPAL COMMITTEE OF LAHORE, PUNJAB, hereinafter called the Lahore Municipality, of the one part, and D. P. MASSON, JOHN ROBSON and ARTHUR MILFORD KER OF LAHORE, hereinafter called the grantees, of the other part.

WHEREAS the said Lahore Municipality, subject to the confirmation of the Government of the

Punjab, and to the recognition of this agreement by the said Government of the Punjab, have agreed to grant to the said grantees the right to construct, maintain and use a tramway or tramways in Lahore upon the terms and conditions hereinafter contained.

2. NOW THESE PRESENTS witness that, in consideration of the covenants hereinafter contained, and on the part of the said Lahore Municipality to be performed, the said grantees for themselves, their heirs, executors and assigns do covenant with the said Lahore Municipality, so far as the covenants and agreements hereinafter contained are to be performed by the said grantees and their heirs, executors, administrators and assigns, and the said Municipality for and in consideration of the covenants and agreements hereinafter contained and on the part of the said grantees and their heirs, executors, administrators and assigns to be performed, do hereby covenant with the said grantees and their heirs, executors, administrators and assigns so far as the covenants and agreements hereinafter contained are to be performed by the said Lahore Municipality, their successors and assigns, in manner following, that is to say :—

The said Lahore Municipality grant to the said grantees and their heirs, executors, administrators and assigns, all which persons are hereinafter included in the words "the said grantees," the right to construct, maintain and use a tramway or tramways with all necessary sidings, turnouts, connections and lines of whatever nature which may be required to connect the said tramway with the depôts of the said grantees (but in the case of sidings and turnouts only in such places as the said corporation may sanction) on the following routes and between such other places and by such other routes as may be hereafter approved of by the said Municipality :—

Clause 1.—(1st). A line commencing at the junction of Nicholson and Mayo Roads near the Sindh, Punjab and Delhi Railway Workshops, and continued along the road in front of the Railway Station through the Landa Bazar to the Delhi Gate, thence by the circular road on the south side of the City to the end of the Anarkali Bazar near the Lohari Gate.

(2nd). A line, being a continuation of the above, through the Anarkali Bazar past the Museum to the junction of the Church Road near Kapurthala House.

(3rd). A line in continuation leading to Mozang.

(4th). A line commencing at the junction of Mayo and Nicholson Roads continued along the Mayo Road through Shalu-ki-Garhi to Meen Meer Bazar.

Lines 1 and 2 are delineated on the map or plan hereunto annexed and signed by the parties hereto. The lines shall be single except at crossing stations, where they shall be double.

Clause 2.—The said grantees shall further (subject to clauses 3 and 4) have the exclusive right

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of laying, constructing, maintaining and using a tramway or tramways within the limits of the Lahore Municipality on the terms contained in these presents: provided always that if the said grantees shall at any time or times, not being a period less than three months after the construction of the lines 1 and 2 enumerated in clause 1, refuse or neglect for three months to accept any proposal by the said Lahore Municipality for the construction, maintenance and use of any tramway or tramways other than those mentioned in clause 1, which the said Lahore Municipality may consider necessary or desirable, it shall be lawful for the said Lahore Municipality to employ any other person or company for the purposes aforesaid or any of them, and to make such arrangements as they may think proper independently of the said grantees.

Clause 3.—The said grantees shall construct in such manner as to be available for use at least tramways 1 and 2 within two years from the date of obtaining the sanction and approval of the Government of the Punjab, and they shall, before the expiration of the third year, give notice in writing to the said Lahore Municipality of the lines they intend to construct during the next succeeding two years; and failing the observance by the said grantees of the terms of this clause, it shall be lawful for the said Lahore Municipality to withdraw and cancel the concessions and rights granted by these presents to the said grantees as regards the lines remaining to be constructed.

Clause 4.—If the grantees shall, at the expiration of five years from the date of commencement of this contract, have left any one or more lines hereinbefore in clause 1 specified unconstructed, and if the said Lahore Municipality shall not have exercised the rights conferred on them by clause 3, the said Lahore Municipality may call upon the said grantees to construct the line or lines, and if the said grantees do not construct the line or lines within twelve calendar months after receiving such formal notice, then their power granted in this concession shall, so far as relates to that line or lines, cease, and the said Lahore Municipality may make arrangements with other persons for the construction of the same.

Clause 5.—Any tramway or tramways to be constructed under this agreement shall be constructed on the metre gauge of 3 feet 3½ inches, or on such other gauge not exceeding 4 feet 8½ inches as may be mutually agreed upon, and especially the rails shall be laid and maintained in such manner that the uppermost surface of the rails shall be on a level with the surface of the road; and before the work of construction is begun the drawings and specifications showing the proposed construction of each tramway shall be submitted to the said Municipality and be approved by them, and the cars and carriages intended to run on the said tramways shall also be such as shall have been approved of by the Municipality. The rail to be used is the ordinary grooved rail of steel weighing 3½ pounds per yard.

Clause 6.—If the said Municipality shall hereafter alter the level of any street or road along or across which any tramway by this agreement authorized is laid or authorized to be laid, the grantees shall alter or (as the case may be) lay their rails so that the uppermost surface thereof shall be on a level with the surface of the road so altered: provided always that any such alteration

as aforesaid shall be so made as to interfere as little as possible with the safe and convenient working of the said tramways, and in any case so as not to stop or prevent the free use and working thereof.

Clause 7.—The cars and carriages of the said grantees on the tracks of the said tramways shall be worked with such power, animal or mechanical, as the said grantees may think suitable, provided that no steam carriages may be used without the special consent of the Municipality (Commissioners in special general meeting) and the sanction of the Punjab Government, and provided also that the said Municipality (Commissioners in special general meeting) shall have power at all times to make such regulations as to the rate of speed, number of passengers and mode of use of the said tracks as the convenience and safety of the public using the street may require.

Clause 8.—The said grantees shall have power from time to time to fix the rate of fares for carrying persons and goods in the cars or carriages to be run on the said tramway or tramways: provided that the rates of fares shall for any distance not exceed the rate of one anna per mile for the lower class and two annas per mile for the higher or first class for each passenger.

Clause 9.—The said grantees may, for the purpose of constructing and maintaining such tramways under such superintendence as is hereinafter specified, open and break up the soil and metalled way of the several streets, roads and bridges, and thereon lay sleepers and rails, and from time to time repair, alter or remove the same, and may, for the purposes aforesaid, remove and use all earth and materials in such streets, roads and bridges, and the said grantees may, in and on such streets, roads and bridges, do all other acts which they shall from time to time deem necessary for constructing and maintaining street tramways, doing as little damage as may be in the execution of the powers hereby granted, and shall make good all damage done to drains, sewers, water and gas pipes, or to the wires or other materials or things used for any other system of lighting, and whether belonging to the said Municipality or to private individuals, and shall make compensation for any other damage done in the execution of such powers.

Clause 10.—Before the said grantees proceed to open or break up any street, road or bridge, they shall obtain the approval in writing of the said Committee to the tracks or lines of the said tramway being laid down on the said streets, roads or bridges, and the said grantees, before opening or breaking up any street, road or bridge, shall give to the said Committee or their Executive Engineer, or other municipal officer duly appointed for that purpose, notice in writing of their intention to open or break up the same not less than three clear days before beginning such work, except in such cases of emergency arising from defects in any of the rails or other works, and then so soon as is possible after the beginning of the work or the necessity for the same shall have arisen.

Clause 11.—No street, road or bridge shall, except in cases of emergency as aforesaid, be opened or broken up, except under the superintendence of the said Committee or of their Executive Engineer, or of some other municipal officer duly appointed for that purpose, and according to such plans as shall be approved of by him or them: provided

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always that, if the said Committee or their Engineer or other such officer as aforesaid fail to attend at the time fixed for the opening of any such street, road or bridge after having had such notice of the said grantees' intention as aforesaid, or shall not propose any plan for breaking up or opening the same, or shall refuse or neglect to superintend the operation, the said grantees may perform the work specified in such notice without such superintendence as aforesaid.

Clause 12.—When the said grantees open or break up the roadway or pavement of any street, road or bridge, they shall with all convenient speed complete the work for which the same shall be broken up, and fill in the ground and make good the roadway or pavement so opened or broken up as aforesaid, and carry away the rubbish occasioned thereby, and deposit the same for the use of the said Committee at such place as the Executive Engineer of the said Municipality shall direct, and shall at all times, whilst any such roadway or pavement shall be so opened or broken up, cause the same to be guarded, and shall cause a light sufficient for the warning of passengers to be set up and maintained against or near such roadway or pavement where the same shall be open or broken up every night during which the same shall continue open or broken up.

Clause 13.—If the said grantees open or break up any street, road or bridge without giving such notice as hereinbefore mentioned, or in a manner different from that which shall have been approved of or determined as aforesaid, except in the cases in which the said grantees are hereby authorized to perform such work without any superintendence or notice, or if the said grantees shall make any unnecessary delay in completing any such work or in filling in the ground or reinstating and making good, so far as is consistent with the existence of the said tramway, the roadway or pavement so opened or broken up, or in carrying away the rubbish occasioned thereby, or if they neglect to cause the place where such roadway or pavement has been broken up to be guarded and lighted, they shall forfeit to the said Committee a sum not exceeding fifty (50) rupees for every such offence, and they shall forfeit an additional sum not exceeding fifty (50) rupees for each day during which any such delay or neglect as aforesaid shall continue after they shall have received notice thereof.

Clause 14.—The said grantees shall maintain and keep in repair such portion of the streets, roads and bridges as shall be occupied by their tracks or lines, including therein, not only the space between their tracks or lines, but a space eighteen inches on either side thereof, and in consideration of the maintenance of such streets, roads and bridges as aforesaid, and of the yearly rent hereinafter mentioned to be paid by the grantees, the plant, rolling-stock and other vehicles, yards, workshops, engine-sheds and depôts of the said grantees shall be exempt from municipal taxation for a period of five years, except lighting and water-rates for such yards, workshops, engine-sheds and depôts.

Clause 15.—The said grantees shall be liable for any loss, damage or injuries that any person or persons may sustain by reason of any defect or want of repairs in any of the plant, rolling-stock

or other properties of the said grantees, or by reason of any carelessness, neglect or misconduct of their agents or servants in the management, construction or use of the tramways or any portion thereof; the same shall be made good by the said grantees, and in the event of any suit being instituted against the said Committee in respect of any of the matters hereinbefore mentioned, the said grantees shall, within fourteen days from the receipt of a notice thereof from the said Committee, settle the same; but if the said grantees choose to defend such suit, they shall be at liberty to do so upon their undertaking to indemnify the said Committee against all losses, damages and expenses in respect thereof: provided always that, if the said grantees fail to settle such suit or to indemnify the said Committee as is hereinbefore provided, it shall be lawful for the said Committee to settle the same without any consent or concurrence on the part of the said grantees, and the sums which they shall have to pay in making such settlement, together with interest thereon at the rate of 8 per cent. per annum from the date of payment, and with all expenses which they may be put to, shall be recoverable as a debt from the said grantees.

Clause 16.—Nothing in this agreement shall be construed to prevent the said Committee and taking up any of the public streets or roads traversed by the said tramway for the purposes for which the said Committee may lawfully take up the same, and the said grantees shall have no right to claim cost from the said Committee for obstructing the tramway or causing delay in the traffic so long as the delay shall not be unreasonable for the work to be performed.

Clause 17.—If at any time after the opening of any tramway for traffic the said grantees shall discontinue the working of such tramway or any part thereof for the space of six calendar months (such discontinuance not being occasioned by circumstances beyond the control of the said grantees), it shall be lawful for the said Committee, without any previous notice to the said grantees, to remove the tramway or part of the tramway so discontinued, and the said grantees shall pay to the said Committee the cost of such removal and of the making good of the street, road or bridge, and the certificate of the said Committee or of their engineer as to such costs shall be conclusive.

Clause 18.—The provisions of this agreement shall remain and be in force for a term not less than twenty-one (21) years from the date thereof. The said Committee shall have the right of purchasing the said tramways, with the plant, stores, rolling-stock, sheds, depôts and yards, and everything connected therewith, after the expiration of the said twenty-one (21) years, upon declaring its intention so to do within six months after the expiration of the said twenty-one (21) years; the amount to be paid in the event of such purchase shall be the actual *bonâ fide* value at the termination of this agreement, exclusive of any compensation for goodwill, premium on compulsory sale or other consideration whatever, of the tramways and of the work and materials connected therewith, and of the lands and buildings and all the other property of the grantees, such value to be decided by mutual agreement or by arbitration as hereinafter provided.

STATEMENT OF OBJECTS AND REASONS.

On the 7th of February, 1885, the Municipal Committee of Lahore entered into an agreement with Messrs. Masson, Robson and Ker, by which it conferred upon them the exclusive right to construct and work public tramways within the limits of the municipality, and arranged with them for the construction and working of certain specified tramways and of such others as might from time to time be determined on.

2. This agreement is very similar to that recently entered into by the Municipal Committee for the town of Rangoon for the construction and maintenance of tramways in that town, and like it requires to be supported and supplemented by legislation. Accordingly, the present Bill, which follows closely the lines of the Rangoon Tramways Act, 1883, has been prepared.

The 28th April, 1885.

C. P. ILBERT.

D. FITZPATRICK,
Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 27th May, 1885, and was referred to a Select Committee:—

No. 9 OF 1885.

A Bill to amend the Madras Civil Courts Act, 1873.

WHEREAS it is expedient to amend the Madras Civil Courts Act, 1873; It is hereby enacted as follows:—

1. (1) This Act may be called the Madras Civil Courts Act, 1885; and
Short title and com. Civil Courts Act, 1885; and
mencement.

(2) It shall come into force at once.

2. To section 11 of the Madras Civil Courts Act, 1873, the following shall be added, namely:—

III of 1873.

“Provided that where more than one District Munsif is appointed to any local area, the District Judge may assign to each such District Munsif the local limits of his particular jurisdiction within such area.”

3. For section 28 of the said Act the following

Substitution of new section shall be substituted for section 28 of the same Act.

“28. The Local Government may confer, within such local limits as it thinks fit, upon any District Judge, Subordinate Judge or District Munsif, the jurisdiction of a Judge of a Court of Small Causes under Act XI of 1865 for the trial of suits cognizable by such Courts up to such value, not exceeding five hundred rupees, as it thinks fit, and may withdraw any jurisdiction so conferred.”

STATEMENT OF OBJECTS AND REASONS.

THE Government of Madras, on the recommendation of the High Court, has proposed that the Madras Civil Courts Act, 1873, should be so amended as to (a) enable the Government to confer upon District Judges and District Munsifs the jurisdiction of a Judge of a Court of Small Causes for the trial of suits cognizable by such Courts up to the value of five hundred rupees, and (b) remove the doubt whether more than one Munsif can be appointed to exercise jurisdiction in the same local area.

The object of this Bill is to give effect to those proposals.

The 14th May, 1885.

C. P. ILBERT.

D. FITZPATRICK,
Secy. to the Govt. of India.

The Central Provinces Government Wards Bill, 1885.—(Sections 16-29.)

VIII of 1879, s. 21.] 16. The Court of Wards may, from time to time, determine what sums shall be allowed in respect of the expenses of any Government ward and of his family and dependents.

Act XIX of 1879, s. 202, and XVII of 1879, s. 171.] 17. The Court of Wards, or the manager (if any) appointed by it under this Act, shall manage the property of every Government ward under its or his superintendence diligently and faithfully for the benefit of the Government ward, and shall in every respect act to the best of its or his judgment for the Government ward's interest as if the property were its or his own.

Bill, s. 1879, recast.] 18. The Court of Wards may let the whole or any part of the property of any Government ward under its superintendence, and may, with the previous sanction of the Chief Commissioner, mortgage, sell or exchange the whole or any part of such property, and may do all such other acts as it may judge to be best for the benefit of the property and the advantage of the Government ward.

Ben. Act 1879, Bill.] 19. In every suit brought by or against a Government ward the manager of the ward's property, or if there is no manager, the Court of Wards having the superintendence of the ward's property, shall be named as next friend or guardian for the suit, as the case may be.

Ben. Act 1879.] 20. If, in any suit brought by or against a Government ward, any Civil Court decrees any costs against the ward's next friend or guardian for the suit, the Court of Wards shall cause the costs to be paid out of any property of the Government ward which may, for the time being, be in its hands.

Ben. Act 1879.] 21. Every process which may be issued out of any Civil Court against any Government ward shall be served on the ward's next friend or guardian for the suit.

Ben. Act 1879.] 22. No suit shall be brought on behalf of any Government ward unless it is authorized by some order of the Court of Wards:

provided as follows:—

(1) a manager may authorize a plaint to be filed in order to prevent a suit from being barred by the law of limitation, but the suit shall not afterwards be proceeded with except under the sanction of the Court of Wards;

(2) a suit for arrears of rent may be brought on behalf of a Government ward if authorized by an order of the manager of the property on which the rents are due.

23. (1) A Government ward shall be incompetent to transfer or create any charge on, or interest in, his property or any part thereof, or to enter into any contract which may involve him in pecuniary liability.

(2) Nothing in this section shall be deemed to affect the capacity of a Government ward to enter into a contract of marriage: Provided that he shall not incur, in connection therewith, any pecuniary liability, except such as, having regard to the personal law to which he is subject and to his rank and circumstances, the Court of Wards may, in writing, declare to be reasonable.

24. No adoption by any Government ward, and no written or verbal permission to adopt given by any Government ward, shall be valid without the consent of the Chief Commissioner necessary to adoptions by Government wards. [Cf. Ben. Act IX of 1879, s. 61.]

25. Whenever, on the death of any Government ward, the succession to his property or any part thereof is disputed, the Court of Wards may either direct that the property or part thereof be made over to any person claiming the property, or may retain the superintendence of the property until one of the claimants has established his claim to the same in a competent Civil Court. [Cf. Ben. Act IX of 1879, s. 13.]

26. (1) The Court of Wards may, with the sanction of the Chief Commissioner, at any time withdraw its superintendence from the person or property, or both, of a Government ward, and shall withdraw its superintendence as soon as— [Bill, s. 210, cf. Bengal Act IX of 1879, s. 8.]

- (a) in the case of a person disqualified under clause (a) of section 7, he attains his majority;
- (b) in the case of a person disqualified under clause (b) of that section, he ceases to be of unsound mind and incapable of managing his affairs; and
- (c) in the case of a person disqualified under sub-clause (i) of clause (c) of that section, his physical defect or infirmity is removed or ceases.

(2) When any question arises whether the superintendence of the Court of Wards should be withdrawn from any person or property, or both, under clause (a), or from any property under clause (c), of this section, the decision of the Chief Commissioner thereon shall be final and shall not be questioned in any Civil Court.

27. An appeal shall lie from every order of the Court of Wards under this Act to the Commissioner of the division, and from every order of the Commissioner to the Chief Commissioner. [New. Cf. Ben. Act IX of 1879, s. 67.]

28. All orders or proceedings of the Court of Wards and of the Commissioner of the division under this Act shall be subject to the supervision and control of the Chief Commissioner; and the Chief Commissioner may, if he thinks fit, revise, modify or reverse any such order or proceeding, whether an appeal is presented against any such order or proceeding or not. [New. Cf. Bengal Act IX of 1879, s. 68.]

29. The exercise of any discretion conferred on a Court of Wards, a Commissioner of a division or the Chief Commissioner by this Act, shall not be called in question in any Civil Court. [New.]

The Central Provinces Government Wards Bill, 1885.—(Section 30.)

- [Bill, s. 211.] 30. (1) The Chief Commissioner may, from time to time, make rules consistent with this Act to—
- Power for Chief Commissioner to make rules.
- (a) prescribe the matters to which regard should be had in appointing or removing guardians and managers, and in fixing their remuneration;
 - (b) regulate the amount of security to be given by managers;
 - (c) limit the functions which the Court of Wards may delegate to a manager;
 - (d) prescribe the cases in which proposals or arrangements connected with the administration of the properties of Government wards shall be reported for the sanction of the Chief Commissioner or for that of the Commissioner of the division;
 - (e) prescribe the accounts and other returns which, and the periods and form at and in which, they shall be rendered by managers to the Court of Wards and by the Court of Wards to the Commissioner of the division;
 - (f) regulate the custody of securities and title-deeds belonging to the estate or property of a Government ward;
 - (g) regulate the procedure in inquiries by the Court of Wards and in appeals from orders of the Court of Wards or the Commissioner of the division respectively under this Act;
 - (h) confer upon the Court of Wards for the purposes of this Act any of the powers exercised by a Civil Court in the trial of suits;
 - (i) prescribe the mode in which powers delegated to managers are to be notified for the information of persons concerned; and
 - (j) generally prescribe the manner in which the powers and duties of the Court of Wards under this Act shall be exercised and performed.
- (2) All rules made under this section shall be published in the local official Gazette, and shall thereupon have the force of law.

STATEMENT OF OBJECTS AND REASONS.

THE object of this Bill is to make better provision for the superintendence of Government wards in the Central Provinces. At present the law on this subject in the Central Provinces is in a very uncertain and unsatisfactory state. It has been ruled by the Judicial Commissioner that nothing calling itself a Court of Wards can be regarded as assuredly having legal existence in the Nagpur district. This ruling affects all the southern districts of the provinces. Again, it has lately been discovered that there is no satisfactory ground for holding that the Bengal Regulations regarding the Court of Wards have been extended to the Nimar district; and even in the districts forming the old Saugor and Nerbudda territories to the north of the provinces, where these Regulations are deemed to be in force, the law is not on a satisfactory basis. There are doubts as to the powers possessed by the Courts; and there are many points on which it would be well for the Chief Commissioner to issue clear and definite instructions if the power to do so were legally assured.

2. As the Chief Commissioner has now at his command, in the lately formed Agricultural Department, machinery for the better supervision of estates belonging to Government wards throughout the provinces, he has urged that legislation on this subject should not be further delayed. He has further suggested that it should take the form of a chapter on the subject which was contained in the Central Provinces Land-revenue Bill as originally drafted, but which was omitted from that Bill before it became law on the ground that it was not expedient to complicate the measure by the addition of provisions not clearly and closely connected with its subject-matter. The present Bill has, therefore, been prepared. It is based upon the draft chapter to which the Chief Commissioner refers. That chapter followed generally the lines of the Punjab Laws Act, 1872, sections 34 to 38, as amended by Act XII of 1878, the North-Western Provinces Land-revenue Act, 1873, sections 193 to 206, as amended by Act VIII of 1879, and the Oudh Land-revenue Act, 1876, sections 161 to 177, which deal with Courts of Wards; but the present Bill, while adopting these provisions so far as they go, contains also provisions taken from the Bengal Court of Wards Act (Bengal Act IX of 1879), which, though they appear to be required, were not embodied in the Chief Commissioner's draft.

3. The Bill repeals (section 2) the old Bengal Regulations LII of 1803 and VI of 1822 (relating to Courts of Wards), which are still deemed to be in force in the districts forming the old Saugor and Nerbudda territories. It also repeals section 14 of the Minors' Act of 1858, that section having reference to the law as contained in section 4 of the Regulation, LII of 1803, which this Bill repeals. In the Central Provinces it will be, as in the North-Western Provinces it is, competent to the Court of Wards to administer, so far as the personal law to which he is subject permits, the interest of a disqualified person who is merely a co-owner in an estate with other persons who are not disqualified. In this respect the law in the Central Provinces will, like that in the North-Western Provinces, differ from that in force in the Punjab, Oudh and elsewhere.

4. Section 4 constitutes the Deputy Commissioner the Court of Wards. It seems necessary to do this, instead of simply conferring the powers which the Bill confers on the Court of Wards on the Deputy Commissioner in that capacity, because there are references to Courts of Wards in certain enactments applying to the Central Provinces which would have no application were the term not retained.

5. Section 5 declares every landholder to be under the jurisdiction of the Court of Wards (see section 3, Act IX, 1875); and the term "landholder" is so defined in section 3 as to include all persons of the landed classes who are of sufficient importance to make it socially and politically desirable to take special measures for their protection.

6. Under section 6 the Court of Wards may assume the superintendence of the property of any disqualified landholder, and under section 8 may assume the superintendence of his person also if he be a minor or of unsound mind.

7. Section 7 defines the cases in which landholders are to be deemed disqualified. These are similar to those prescribed in other Acts of this nature.

8. Where a disqualified landholder owns land within the jurisdiction of two Courts of Wards, the Chief Commissioner is empowered by section 9 to determine which Court shall assume superintendence.

9. Section 10 declares that, when once the Court of Wards has assumed the superintendence of the property of any person, or of his person and property, its authority shall not be questioned on the ground that the person was or is not a landholder, or was or is not a minor. This provision is new, but, as there will be titles dependent on the power of the Court, it appears to be desirable to prevent its action in taking charge of an estate from being questioned on either of these grounds.

10. Sections 11 and 12, which are new, deal with the appointment, remuneration and responsibility of managers, to whom the Court of Wards may, subject to rules to be made by the Chief Commissioner, delegate its functions in relation to the property of wards under the Act.

11. Section 13 empowers the Court of Wards to appoint guardians for the care of the persons of Government wards who are minors or of unsound mind, and of whose persons the Court of Wards has assumed superintendence; but it excepts the cases of married wards whose husbands are not minors and wards for whom testamentary guardians have been appointed. In the opinion of the Government of India, testamentary guardians should not be interfered with except by the Civil Court.

12. Section 14, which is taken from the Bengal Court of Wards Act, 1879, defines the general powers of the Court of Wards with regard to the property of Government wards, and with regard to the persons of such of them as are minors or persons of unsound mind of whose persons the Court has assumed the superintendence.

13. Section 15 is copied from the Bengal Act, and empowers the Court to provide for the custody and residence of Government wards who are minors or of unsound mind and whose persons are under its superintendence, and for the education of such of them as are minors.

14. Section 16 follows section 200 of the North-Western Provinces Land-revenue Act, 1873, as amended by section 21, Act VIII, 1879.

15. By section 17, which is new and corresponds with provisions in force in the North-Western Provinces and Oudh, the duty of managing a ward's property diligently and faithfully and for the benefit of the Government ward is expressly laid down.

16. By section 18 the Court of Wards is empowered to let a ward's property, and, with the sanction of the Chief Commissioner, to mortgage, sell or exchange it.

17. Sections 19, 20, 21 and 22 are taken from the Bengal Court of Wards Act, 1879, and prescribe the procedure which must be followed in the case of suits by or against Government wards, providing, respectively, that the manager or Court of Wards shall be a Government ward's next friend or guardian in suits by or against him (section 19), for the payment of costs decreed against the next friend or guardian out of the Government ward's property (section 20), that processes against a Government ward shall be served on his next friend or guardian (section 21), and that the authority of the Court of Wards shall as a rule be required in the case of suits brought on behalf of a Government ward (section 22).

18. Section 23 declares that a Government ward shall be incompetent to transfer or create any charge on, or interest in, his property or any part thereof, or to enter into any contract which may involve him in pecuniary liability, except for the purpose of making, with the sanction of the Court of Wards, a suitable settlement on his marriage.

19. Sections 24 and 25, which are both taken from the Bengal Court of Wards Act, 1879, respectively declare that the consent of the Chief Commissioner is necessary to adoptions by Government wards, and prescribe the procedure to be followed by the Court of Wards when the succession to any Government ward's property is disputed.

20. Under section 26 the Court of Wards is empowered, with the sanction of the Chief Commissioner, to withdraw its superintendence at any time from the person or property, or both, of a Government ward: and the Court is required to withdraw its superintendence when a person who has been made a ward on account of his being a minor or of unsound mind, or

labouring under some physical defect or infirmity, attains his majority, or ceases to be of unsound mind, or becomes free from the defect or infirmity, as the case may be.

21. Section 27 provides for appeals, section 28 for the control of the Chief Commissioner, and section 29 prohibits the exercise of any discretion conferred on a Court of Wards, a Commissioner of a division or the Chief Commissioner being called in question in any Civil Court, whilst section 30 gives the Chief Commissioner power to make rules for all matters connected with the working of the Act.

C. P. ILBERT.

The 18th May, 1885.

D. FITZPATRICK,
Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

SIMLA, SATURDAY, JUNE 6, 1885.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making
Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 27th May, 1885, and was referred to a Select Committee:—

No. 9 of 1885.

A Bill to amend the Madras Civil Courts Act, 1873.

WHEREAS it is expedient to amend the Madras Civil Courts Act, 1873; It is hereby enacted as follows:—

1. (1) This Act may be called the Madras Civil Courts Act, 1885; and
Short title and com-
mencement.

(2) It shall come into force at once.

2. To section 11 of the Madras Civil Courts Act, 1873, the following shall be added, namely:—
Addition to section 11 of Act III of 1873.

“Provided that where more than one District Munsif is appointed to any local area, the District Judge may assign to each such District Munsif the local limits of his particular jurisdiction within such area.”

3. For section 28 of the said Act the following section shall be substituted:—
Substitution of new section for section 28 of the same Act.

“28. The Local Government may confer, within such local limits as it thinks fit, upon any District Judge, Subordinate Judge or District Munsif, the jurisdiction of a Judge of a Court of Small Causes under Act XI of 1865 for the trial of suits cognizable by such Courts up to such value, not exceeding five hundred rupees, as it thinks fit, and may withdraw any jurisdiction so conferred.”

STATEMENT OF OBJECTS AND REASONS.

THE Government of Madras, on the recommendation of the High Court, has proposed that the Madras Civil Courts Act, 1873, should be so amended as to (a) enable the Government to confer upon District Judges and District Munsifs the jurisdiction of a Judge of a Court of Small Causes for the trial of suits cognizable by such Courts up to the value of five hundred rupees, and (b) remove the doubt whether more than one Munsif can be appointed to exercise jurisdiction in the same local area.

The object of this Bill is to give effect to those proposals.

C. P. ILBERT.

The 14th May, 1885.

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GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 27th May, 1885, and was referred to a Select Committee:—

No. 10 of 1885.

THE CENTRAL PROVINCES GOVERNMENT WARDS BILL, 1885.

CONTENTS.

SECTIONS.

1. Short title, extent and commencement.
2. Repeal.
3. Definitions.
4. Deputy Commissioner to be the Court of Wards.
5. Landholders to be under jurisdiction of the Court of Wards.
6. Superintendence by Court of Wards of property of disqualified landholder.
7. Cases in which landholders to be deemed disqualified.
8. Superintendence by Court of Wards of person of disqualified landholder.
9. Superintendence where disqualified landholder owns land within jurisdiction of two Courts of Wards.
10. Superintendence of Court of Wards not challengeable on ground that ward is not a landholder or minor.
11. Appointment, &c., of managers by the Court of Wards.
12. Remuneration and responsibility of managers.
13. Power for the Court of Wards to appoint guardians of certain Government wards.
14. General powers of the Court of Wards.
15. Custody, education and residence of certain Government wards.
16. Allowance for Government ward and his family.
17. Duties of the Court of Wards or manager.
18. Powers of the Court of Wards as to property of Government wards.
19. Manager or Court of Wards to be next friend or guardian in suits by or against Government ward.

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20. Payment of costs.
21. Processes against Government ward to be served on next friend or guardian.
22. Authority of the Court of Wards required in case of suits brought on behalf of Government wards.
23. Disabilities of a Government ward.
24. Consent of Chief Commissioner necessary to adoptions by Government wards.
25. Procedure when succession to Government ward's property is disputed.
26. Withdrawal of superintendence of the Court of Wards.
27. Appeals.
28. Control of Chief Commissioner.
29. Exercise of discretion not to be questioned in Civil Court.
30. Power for Chief Commissioner to make rules.

A Bill to make better provision for the Superintendence of Government Wards in the Central Provinces.

WHEREAS it is expedient to make better provision for the superintendence of Government wards in the Central Provinces; It is hereby enacted as follows:—

1. (1) This Act may be called the Central Provinces Government Wards Act, 1885.

(2) It extends to the territories for the time being administered by the Chief Commissioner of the Central Provinces; and

(3) It shall come into force at once.

2. Bengal Regulations LII of 1803 (*for establishing a Court of Wards in the Provinces ceded by the Nawáb Fázil to the Honourable the English East India Company*) and VI of 1822 (*to establish a Court of Wards for Benares, and to define and explain certain of the rules regarding the powers and jurisdiction of the several Courts of Wards*), and section 14 of Act XL of 1858 (*for making better provision for the care of the persons and property of minors in the Presidency of Fort William in Bengal*) shall, so far as they are in force in the whole or any part of the territories to which this Act extends, be repealed.

Definitions.

3. In this Act, unless there is something repugnant [Bill, s. 203, para. 2.] in the subject or context,—

(1) "Government ward" means any person of whose property, or of whose person and property,

The Central Provinces Government Wards Bill, 1885.—(Sections 4-15.)

the Court of Wards may, for the time being, have the superintendence under this Act:

[New.] (2) "Landholder" means a *mālguzār* as defined in the Central Provinces Land-revenue Act, 1881, and the *zamindār* of any *zamindari* specified in Part VI of the first schedule of the Scheduled Districts Act, 1874, and includes a *muāfidār*, *jagirdār*, *ubaridār* or other assignee of land-revenue: and

[New.] (3) "Land" includes the rights of a landholder in respect of the land of which he is the *mālguzār* or *zamindār* or the *muāfidār*, *jagirdār*, *ubaridār* or other assignee of land-revenue.

[Cf. Act IV of 1872, s. 34. New.] 4. The Deputy Commissioner shall be the Court of Wards for the limits of his district.

[New.] 5. Every landholder shall be under the jurisdiction of the Court of Wards.

[Bill, s. 203, para. 1.] 6. The Court of Wards may, with the previous sanction of the Chief Commissioner, assume the superintendence of the property of any landholder owning land within the local limits of its jurisdiction who is disqualified to manage his own property.

[Bill, s. 204.] 7. (1) The following persons shall, for the purposes of the last foregoing section, be deemed to be disqualified to manage their own property, namely:—

- (a) minors;
- (b) persons adjudged by a competent Civil Court to be of unsound mind and incapable of managing their affairs; and
- (c) persons declared by the Chief Commissioner to be incapable of managing their own property—
 - (i) owing to any physical defect or infirmity,
 - (ii) owing to their having been convicted of a non-bailable offence, and being unfitted by vice or bad character,
 - (iii) owing to their being females, or
 - (iv) on their own application.

(2) Every declaration made by the Chief Commissioner under clause (c) of this section shall be final, and shall not be questioned in any Civil Court.

[New.] 8. When the Court of Wards assumes the superintendence of the property of a landholder who is a minor or has been adjudged by a competent Civil Court to be of unsound mind and incapable of managing his affairs, it may, with the previous sanction of the Chief Commissioner, assume the superintendence of his person also.

[New.] 9. Where a landholder owns land within the local limits of the jurisdiction of two or more Courts of Wards, such one only of the Courts as the Chief Commissioner may in this behalf determine shall assume the superintendence of the property, or of the person and property, of the landholder.

10. When the Court of Wards has, with the sanction of the Chief Commissioner, assumed the superintendence of the property of any person, or of his person and property, its authority shall not be contested in any Civil Court on the ground that he was or is not a landholder or was or is not a minor.

[New.] 11. Subject to the rules made under this Act, the Court of Wards may appoint, suspend and remove a manager of the property of any Government ward under its superintendence, and may delegate to the manager all or any of its functions in relation to any property under this Act.

[New.] 12. Every manager appointed by the Court of Wards shall—

- (a) give such security as the Court thinks fit duly to account for what he receives in respect of the rents and profits of the property under his management;
- (b) be entitled to such allowance as the Court thinks fit for his care and pains in the execution of his duties; and
- (c) be responsible for any loss occasioned to the property under his management by his wilful default or gross negligence.

[Bill, s. 205.] 13. The Court of Wards may appoint, control and remove guardians for the care of the persons of Government wards whose persons are, for the time being, under its superintendence:

Provided that nothing in this section shall be held to authorize the appointment of a guardian for the care of the person of—

- (a) a married female whose husband is not a minor, or
- (b) any Government ward who has a guardian appointed by will.

[Cf. Ben Act IX, 1879, s. 14.] 14. Subject to the provisions of this Act and of the rules made under this Act, the Court of Wards—

- (a) may, of itself or through the manager (if any) appointed by it under this Act, do all such things requisite for the proper care and management of any property, of which it assumes the superintendence under this Act, as the owner of the property, if not disqualified, might do for its care and management; and
- (b) may, of itself or through the guardian (if any) appointed by it under this Act, do in respect of the person of any Government ward, whose person is, for the time being, under its superintendence, all such things as might lawfully be done by the legal guardian of the ward.

[Bill, s. 206.] 15. The Court of Wards may pass such orders as to it seems fit in respect of the custody and residence of all Government wards whose persons are, for the time being, under its superintendence, and, when they are minors, in respect of their education.

The Central Provinces Government Wards Bill, 1885.—(Sections 16-29.)

Act VIII of 1879, s. 21.] 16. The Court of Wards may, from time to time, determine what sums shall be allowed in respect of the expenses of any Government ward and of his family and dependents.

Act XIX of 1873, s. 202, and Act XVII of 1871, s. 171.] 17. The Court of Wards, or the manager (if any) appointed by it under this Act, shall manage the property of every Government ward under its or his superintendence diligently and faithfully for the benefit of the Government ward, and shall in every respect act to the best of its or his judgment for the Government ward's interest as if the property were its or his own.

Bill, s. 7, recast.] 18. The Court of Wards may let the whole or any part of the property of any Government ward under its superintendence, and may, with the previous sanction of the Chief Commissioner, mortgage, sell or exchange the whole or any part of such property, and may do all such other acts as it may judge to be best for the benefit of the property and the advantage of the Government ward.

Act of 1879, s. 51, and Bill, s. 208.] 19. In every suit brought by or against a Government ward the manager or Court of Wards to be next friend or guardian in suits by or against Government ward, or if there is no manager, the Court of Wards having the superintendence of the ward's property, shall be named as next friend or guardian for the suit, as the case may be.

Act of 1879, s. 53.] 20. If, in any suit brought by or against a Government ward, any Civil Court decrees any costs against the ward's next friend or guardian for the suit, the Court of Wards shall cause the costs to be paid out of any property of the Government ward which may, for the time being, be in its hands.

Act of 1879, s. 54.] 21. Every process which may be issued out of any Civil Court against any Government ward shall be served on the ward's next friend or guardian for the suit.

Act of 1879, s. 55.] 22. No suit shall be brought on behalf of any Government ward unless it is authorized by some order of the Court of Wards:

provided as follows:—

(1) a manager may authorize a plaint to be filed in order to prevent a suit from being barred by the law of limitation, but the suit shall not afterwards be proceeded with except under the sanction of the Court of Wards;

(2) a suit for arrears of rent may be brought on behalf of a Government ward if authorized by an order of the manager of the property on which the rents are due.

23. (1) A Government ward shall be incompetent to transfer or create any charge on, or interest in, his property or any part thereof, or to enter into any contract which may involve him in pecuniary liability.

(2) Nothing in this section shall be deemed to affect the capacity of a Government ward to enter into a contract of marriage: Provided that he shall not incur, in connection therewith, any pecuniary liability, except such as, having regard to the personal law to which he is subject and to his rank and circumstances, the Court of Wards may, in writing, declare to be reasonable.

24. No adoption by any Government ward, and no written or verbal permission to adopt given by any Government ward, shall be valid without the consent of the Chief Commissioner necessary to adoptions by Government wards, shall be valid without the consent of the Chief Commissioner obtained either previously or subsequently to the adoption or to the giving of the permission on application made to him through the Court of Wards. [Cf. Ben. Act IX of 1879, s. 61.]

25. Whenever, on the death of any Government ward, the succession to his property or any part thereof is disputed, the Court of Wards may either direct that the property or part thereof be made over to any person claiming the property, or may retain the superintendence of the property until one of the claimants has established his claim to the same in a competent Civil Court. [Cf. Ben. Act IX of 1879, s. 13.]

26. (1) The Court of Wards may, with the sanction of the Chief Commissioner, at any time withdraw its superintendence from the person or property, or both, of a Government ward, and shall withdraw its superintendence as soon as— [Bill, s. 210, cf. Bengal Act IX of 1879, s. 8.]

(a) in the case of a person disqualified under clause (a) of section 7, he attains his majority;

(b) in the case of a person disqualified under clause (b) of that section, he ceases to be of unsound mind and incapable of managing his affairs; and

(c) in the case of a person disqualified under sub-clause (i) of clause (c) of that section, his physical defect or infirmity is removed or ceases.

(2) When any question arises whether the superintendence of the Court of Wards should be withdrawn from any person or property, or both, under clause (a), or from any property under clause (c), of this section, the decision of the Chief Commissioner thereon shall be final and shall not be questioned in any Civil Court.

27. An appeal shall lie from every order of the Court of Wards under this Act to the Commissioner of the division, and from every order of the Commissioner to the Chief Commissioner. [New. Cf. Ben. Act IX of 1879, s. 67.]

28. All orders or proceedings of the Court of Wards and of the Commissioner of the division under this Act shall be subject to the supervision and control of the Chief Commissioner; and the Chief Commissioner may, if he thinks fit, revise, modify or reverse any such order or proceeding, whether an appeal is presented against any such order or proceeding or not. [New. Cf. Bengal Act IX of 1879, s. 68.]

29. The exercise of any discretion conferred on a Court of Wards, a Commissioner of a division or the Chief Commissioner by this Act, shall not be called in question in any Civil Court. [New.]

The Central Provinces Government Wards Bill, 1885.—(Section 30.)

- [Bill, s. 211.] 30. (1) The Chief Commissioner may, from time to time, make rules consistent with this Act to—
- Power for Chief Commissioner to make rules.
- (a) prescribe the matters to which regard should be had in appointing or removing guardians and managers, and in fixing their remuneration;
 - (b) regulate the amount of security to be given by managers;
 - (c) limit the functions which the Court of Wards may delegate to a manager;
 - (d) prescribe the cases in which proposals or arrangements connected with the administration of the properties of Government wards shall be reported for the sanction of the Chief Commissioner or for that of the Commissioner of the division;
 - (e) prescribe the accounts and other returns which, and the periods and form at and in which, they shall be rendered by managers to the Court of Wards and by the Court of Wards to the Commissioner of the division;
 - (f) regulate the custody of securities and title-deeds belonging to the estate or property of a Government ward;
 - (g) regulate the procedure in inquiries by the Court of Wards and in appeals from orders of the Court of Wards or the Commissioner of the division respectively under this Act;
 - (h) confer upon the Court of Wards for the purposes of this Act any of the powers exercised by a Civil Court in the trial of suits;
 - (i) prescribe the mode in which powers delegated to managers are to be notified for the information of persons concerned; and
 - (j) generally prescribe the manner in which the powers and duties of the Court of Wards under this Act shall be exercised and performed.
- (2) All rules made under this section shall be published in the local official Gazette, and shall thereupon have the force of law.

STATEMENT OF OBJECTS AND REASONS.

THE object of this Bill is to make better provision for the superintendence of Government wards in the Central Provinces. At present the law on this subject in the Central Provinces is in a very uncertain and unsatisfactory state. It has been ruled by the Judicial Commissioner that nothing calling itself a Court of Wards can be regarded as assuredly having legal existence in the Nagpur district. This ruling affects all the southern districts of the provinces. Again, it has lately been discovered that there is no satisfactory ground for holding that the Bengal Regulations regarding the Court of Wards have been extended to the Nimár district; and even in the districts forming the old Saugor and Nerbudda territories to the north of the provinces, where these Regulations are deemed to be in force, the law is not on a satisfactory basis. There are doubts as to the powers possessed by the Courts; and there are many points on which it would be well for the Chief Commissioner to issue clear and definite instructions if the power to do so were legally assured.

2. As the Chief Commissioner has now at his command, in the lately formed Agricultural Department, machinery for the better supervision of estates belonging to Government wards throughout the provinces, he has urged that legislation on this subject should not be further delayed. He has further suggested that it should take the form of a chapter on the subject which was contained in the Central Provinces Land-revenue Bill as originally drafted, but which was omitted from that Bill before it became law on the ground that it was not expedient to complicate the measure by the addition of provisions not clearly and closely connected with its subject-matter. The present Bill has, therefore, been prepared. It is based upon the draft chapter to which the Chief Commissioner refers. That chapter followed generally the lines of the Punjab Laws Act, 1872, sections 34 to 38, as amended by Act XII of 1878, the North-Western Provinces Land-revenue Act, 1873, sections 193 to 206, as amended by Act VIII of 1879, and the Oudh Land-revenue Act, 1876, sections 161 to 177, which deal with Courts of Wards; but the present Bill, while adopting these provisions so far as they go, contains also provisions taken from the Bengal Court of Wards Act (Bengal Act IX of 1879), which, though they appear to be required, were not embodied in the Chief Commissioner's draft.

3. The Bill repeals (section 2) the old Bengal Regulations LII of 1803 and VI of 1822 (relating to Courts of Wards), which are still deemed to be in force in the districts forming the old Saugor and Nerbudda territories. It also repeals section 14 of the Minors Act of 1858, that section having reference to the law as contained in section 4 of the Regulation, LII of 1803, which this Bill repeals. In the Central Provinces it will be, as in the North-Western Provinces it is, competent to the Court of Wards to administer, so far as the personal law to which he is subject permits, the interest of a disqualified person who is merely a co-owner in an estate with other persons who are not disqualified. In this respect the law in the Central Provinces will, like that in the North-Western Provinces, differ from that in force in the Punjab, Oudh and elsewhere.

4. Section 4 constitutes the Deputy Commissioner the Court of Wards. It seems necessary to do this, instead of simply conferring the powers which the Bill confers on the Court of Wards on the Deputy Commissioner in that capacity, because there are references to Courts of Wards in certain enactments applying to the Central Provinces which would have no application were the term not retained.

5. Section 5 declares every landholder to be under the jurisdiction of the Court of Wards (see section 3, Act IX, 1875); and the term "landholder" is so defined in section 3 as to include all persons of the landed classes who are of sufficient importance to make it socially and politically desirable to take special measures for their protection.

6. Under section 6 the Court of Wards may assume the superintendence of the property of any disqualified landholder, and under section 8 may assume the superintendence of his person also if he be a minor or of unsound mind.

7. Section 7 defines the cases in which landholders are to be deemed disqualified. These are similar to those prescribed in other Acts of this nature.

8. Where a disqualified landholder owns land within the jurisdiction of two Courts of Wards, the Chief Commissioner is empowered by section 9 to determine which Court shall assume superintendence.

9. Section 10 declares that, when once the Court of Wards has assumed the superintendence of the property of any person, or of his person and property, its authority shall not be questioned on the ground that the person was or is not a landholder, or was or is not a minor. This provision is new, but, as there will be titles dependent on the power of the Court, it appears to be desirable to prevent its action in taking charge of an estate from being questioned on either of these grounds.

10. Sections 11 and 12, which are new, deal with the appointment, remuneration and responsibility of managers, to whom the Court of Wards may, subject to rules to be made by the Chief Commissioner, delegate its functions in relation to the property of wards under the Act.

11. Section 13 empowers the Court of Wards to appoint guardians for the care of the persons of Government wards who are minors or of unsound mind, and of whose persons the Court of Wards has assumed superintendence; but it excepts the cases of married wards whose husbands are not minors and wards for whom testamentary guardians have been appointed. In the opinion of the Government of India, testamentary guardians should not be interfered with except by the Civil Court.

12. Section 14, which is taken from the Bengal Court of Wards Act, 1879, defines the general powers of the Court of Wards with regard to the property of Government wards, and with regard to the persons of such of them as are minors or persons of unsound mind of whose persons the Court has assumed the superintendence.

13. Section 15 is copied from the Bengal Act, and empowers the Court to provide for the custody and residence of Government wards who are minors or of unsound mind and whose persons are under its superintendence, and for the education of such of them as are minors.

14. Section 16 follows section 200 of the North-Western Provinces Land-revenue Act, 1873, as amended by section 21, Act VIII, 1879.

15. By section 17, which is new and corresponds with provisions in force in the North-Western Provinces and Oudh, the duty of managing a ward's property diligently and faithfully and for the benefit of the Government ward is expressly laid down.

16. By section 18 the Court of Wards is empowered to let a ward's property, and, with the sanction of the Chief Commissioner, to mortgage, sell or exchange it.

17. Sections 19, 20, 21 and 22 are taken from the Bengal Court of Wards Act, 1879, and prescribe the procedure which must be followed in the case of suits by or against Government wards, providing, respectively, that the manager or Court of Wards shall be a Government ward's next friend or guardian in suits by or against him (section 19), for the payment of costs decreed against the next friend or guardian out of the Government ward's property (section 20), that processes against a Government ward shall be served on his next friend or guardian (section 21), and that the authority of the Court of Wards shall as a rule be required in the case of suits brought on behalf of a Government ward (section 22).

18. Section 23 declares that a Government ward shall be incompetent to transfer or create any charge on, or interest in, his property or any part thereof, or to enter into any contract which may involve him in pecuniary liability, except for the purpose of making, with the sanction of the Court of Wards, a suitable settlement on his marriage.

19. Sections 24 and 25, which are both taken from the Bengal Court of Wards Act, 1879, respectively declare that the consent of the Chief Commissioner is necessary to adoptions by Government wards, and prescribe the procedure to be followed by the Court of Wards when the succession to any Government ward's property is disputed.

20. Under section 26 the Court of Wards is empowered, with the sanction of the Chief Commissioner, to withdraw its superintendence at any time from the person or property, or both, of a Government ward: and the Court is required to withdraw its superintendence when a person who has been made a ward on account of his being a minor or of unsound mind, or

labouring under some physical defect or infirmity, attains his majority, or ceases to be of unsound mind, or becomes free from the defect or infirmity, as the case may be.

21. Section 27 provides for appeals, section 28 for the control of the Chief Commissioner, and section 29 prohibits the exercise of any discretion conferred on a Court of Wards, a Commissioner of a division or the Chief Commissioner being called in question in any Civil Court, whilst section 30 gives the Chief Commissioner power to make rules for all matters connected with the working of the Act.

C. P. ILBERT.

The 18th May, 1885.

D. FITZPATRICK,
Secy. to the Govt. of India.



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[Third publication.]

The following Bill was introduced into the Council of the Governor General of India for the purpose of making Laws and Regulations on the 27th May, 1885, and was referred to a Select Committee:—

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A Bill to amend the Madras Civil Courts Act, 1873.

WHEREAS it is expedient to amend the Madras Civil Courts Act, 1873; It is hereby enacted as follows:—

1. (1) This Act may be called the Madras Civil Courts Act, 1885; and
Short title and com-
mencement.

(2) It shall come into force at once.

2. To section 11 of the Madras Civil Courts Act, 1873, the following shall be added, namely:— III of 1873.

“Provided that where more than one District Munsif is appointed to any local area, the District Judge may assign to each such District Munsif the local limits of his particular jurisdiction within such area.”

3. For section 28 of the said Act the following Substitution of new section shall be substituted:—
section for section 28 ed:—
of the same Act.

“28. The Local Government may confer, within such local limits as it thinks fit, upon any District Judge, Subordinate Judge or District Munsif, the jurisdiction of a Judge of a Court of Small Causes under Act XI of 1865 for the trial of suits cognizable by such Courts up to such value, not exceeding five hundred rupees, as it thinks fit, and may withdraw any jurisdiction so conferred.”

STATEMENT OF OBJECTS AND REASONS.

THE Government of Madras, on the recommendation of the High Court, has proposed that the Madras Civil Courts Act, 1873, should be so amended as to (a) enable the Government to confer upon District Judges and District Munsifs the jurisdiction of a Judge of a Court of Small Causes for the trial of suits cognizable by such Courts up to the value of five hundred rupees, and (b) remove the doubt whether more than one Munsif can be appointed to exercise jurisdiction in the same local area.

The object of this Bill is to give effect to those proposals.

The 14th May, 1885.

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(2) It extends to the territories for the time being administered by the Chief Commissioner of the Central Provinces; and

(3) It shall come into force at once.

2. Bengal Regulations LII of 1803 (*for establishing a Court of Wards in the Provinces ceded by the Nawab Fizer to the Honourable the English East India Company*) and VI of 1822 (*to establish a Court of Wards for Benares, and to define and explain certain of the rules regarding the powers and jurisdiction of the several Courts of Wards*), and section 14 of Act XL of 1858 (*for making better provision for the care of the persons and property of minors in the Presidency of Fort William in Bengal*) shall, so far as they are in force in the whole or any part of the territories to which this Act extends, be repealed.

Definitions.

3. In this Act, unless [Bill, a.] there is something repugnant para. 2.] in the subject or context,—

(1) "Government ward" means any person of whose property, or of whose person and property,

The Central Provinces Government Wards Bill, 1885.—(Sections 4-15.)

the Court of Wards may, for the time being, have the superintendence under this Act :

[New.] (2) "Landholder" means a mālghuzār as defined in the Central Provinces Land-revenue Act, 1881, and the zamindār of any zamindāri specified in Part VI of the first schedule of the Scheduled Districts Act, 1874, and includes a muāfidār, jagīrdār, ubaridār or other assignee of land-revenue: and

[New.] (3) "Land" includes the rights of a landholder in respect of the land of which he is the mālghuzār or zamindār or the muāfidār, jagīrdār, ubaridār or other assignee of land-revenue.

[Cf. Act IV of 1872, s. 34. New.] 4. The Deputy Commissioner shall be the Court of Wards for the limits of his district.

[New.] 5. Every landholder shall be under the jurisdiction of the Court of Wards.

[Bill, s. 203, para. 1.] 6. The Court of Wards may, with the previous sanction of the Chief Commissioner, assume the superintendence of the property of any landholder owning land within the local limits of its jurisdiction who is disqualified to manage his own property.

[Bill, s. 204.] 7. (1) The following persons shall, for the purposes of the last foregoing section, be deemed to be disqualified to manage their own property, namely:—

- (a) minors;
- (b) persons adjudged by a competent Civil Court to be of unsound mind and incapable of managing their affairs; and
- (c) persons declared by the Chief Commissioner to be incapable of managing their own property—
 - (i) owing to any physical defect or infirmity,
 - (ii) owing to their having been convicted of a non-bailable offence, and being unfitted by vice or bad character,
 - (iii) owing to their being females, or
 - (iv) on their own application.

(2) Every declaration made by the Chief Commissioner under clause (c) of this section shall be final, and shall not be questioned in any Civil Court.

[New.] 8. When the Court of Wards assumes the superintendence of the property of a landholder who is a minor or has been adjudged by a competent Civil Court to be of unsound mind and incapable of managing his affairs, it may, with the previous sanction of the Chief Commissioner, assume the superintendence of his person also.

[New.] 9. Where a landholder owns land within the local limits of the jurisdiction of two or more Courts of Wards, such one only of the Courts as the Chief Commissioner may in this behalf determine shall assume the superintendence of the property, or of the person and property, of the landholder.

10. When the Court of Wards has, with the sanction of the Chief Commissioner, assumed the superintendence of the property of any person, or of his person and property, its authority shall not be contested in any Civil Court on the ground that he was or is not a landholder or was or is not a minor.

11. Subject to the rules made under this Act, the Court of Wards may appoint, suspend and remove a manager of the property of any Government ward under its superintendence, and may delegate to the manager all or any of its functions in relation to any property under this Act.

12. Every manager appointed by the Court of Wards shall—

- (a) give such security as the Court thinks fit duly to account for what he receives in respect of the rents and profits of the property under his management;
- (b) be entitled to such allowance as the Court thinks fit for his care and pains in the execution of his duties; and
- (c) be responsible for any loss occasioned to the property under his management by his wilful default or gross negligence.

13. The Court of Wards may appoint, control and remove guardians for the care of the persons of Government wards whose persons are, for the time being, under its superintendence:

Provided that nothing in this section shall be held to authorize the appointment of a guardian for the care of the person of—

- (a) a married female whose husband is not a minor, or
- (b) any Government ward who has a guardian appointed by will.

14. Subject to the provisions of this Act and of the rules made under this Act, the Court of Wards—

- (a) may, of itself or through the manager (if any) appointed by it under this Act, do all such things requisite for the proper care and management of any property, of which it assumes the superintendence under this Act, as the owner of the property, if not disqualified, might do for its care and management; and
- (b) may, of itself or through the guardian (if any) appointed by it under this Act, do in respect of the person of any Government ward, whose person is, for the time being, under its superintendence, all such things as might lawfully be done by the legal guardian of the ward.

15. The Court of Wards may pass such orders as to it seems fit in respect of the custody and residence of certain Government wards whose persons are, for the time being, under its superintendence, and, when they are minors, in respect of their education.

The Central Provinces Government Wards Bill, 1885.—(Sections 16-29.)

Act VIII of 1879, s. 21.]

16. The Court of Wards may, from time to time, determine what sums shall be allowed in respect of the expenses of any Government ward and of his family and dependents.

Civ. Act XIX of 1873, s. 202, Act XVII of 1876, s. 171.]

17. The Court of Wards, or the manager (if any) appointed by it under this Act, shall manage the property of every Government ward under its or his superintendence diligently and faithfully for the benefit of the Government ward, and shall in every respect act to the best of its or his judgment for the Government ward's interest as if the property were its or his own.

Cf. Bill, s. 7, recast.]

18. The Court of Wards may let the whole or any part of the property of any Government ward under its superintendence, and may, with the previous sanction of the Chief Commissioner, mortgage, sell or exchange the whole or any part of such property, and may do all such other acts as it may judge to be best for the benefit of the property and the advantage of the Government ward.

Cf. Ben. Act of 1879, s. 11, Bill, s. 208.]

19. In every suit brought by or against a Government ward the manager of the ward's property, or if there is no manager, the Court of Wards having the superintendence of the ward's property, shall be named as next friend or guardian for the suit, as the case may be.

Cf. Ben. Act of 1879, s. 11.]

20. If, in any suit brought by or against a Government ward, any Civil Court decrees any costs against the ward's next friend or guardian for the suit, the Court of Wards shall cause the costs to be paid out of any property of the Government ward which may, for the time being, be in its hands.

Cf. Ben. Act of 1879, s. 11.]

21. Every process which may be issued out of any Civil Court against any Government ward shall be served on the ward's next friend or guardian for the suit.

Cf. Ben. Act of 1879, s. 11.]

22. No suit shall be brought on behalf of any Government ward unless it is authorized by some order of the Court of Wards:

Provided as follows:—

(1) a manager may authorize a plaint to be filed in order to prevent a suit from being barred by the law of limitation, but the suit shall not afterwards be proceeded with except under the sanction of the Court of Wards;

(2) a suit for arrears of rent may be brought on behalf of a Government ward if authorized by an order of the manager of the property on which the rents are due.

23. (1) A Government ward shall be incompetent to transfer or create any charge on, or interest in, his property or any part thereof, or to enter into any contract which may involve him in pecuniary liability.

(2) Nothing in this section shall be deemed to affect the capacity of a Government ward to enter into a contract of marriage: Provided that he shall not incur, in connection therewith, any pecuniary liability, except such as, having regard to the personal law to which he is subject and to his rank and circumstances, the Court of Wards may, in writing, declare to be reasonable.

24. No adoption by any Government ward, and no written or verbal permission to adopt given by any Government ward, shall be valid without the consent of the Chief Commissioner necessary to adoptions by Government wards.

Consent of Chief Commissioner necessary to adoptions by Government wards. shall be valid without the consent of the Chief Commissioner obtained either previously or subsequently to the adoption or to the giving of the permission on application made to him through the Court of Wards.

25. Whenever, on the death of any Government ward, the succession to his property or any part thereof is disputed, the Court of Wards may either direct that the property or part thereof be made over to any person claiming the property, or may retain the superintendence of the property until one of the claimants has established his claim to the same in a competent Civil Court.

Procedure when succession to Government ward's property is disputed. Wards may either direct that the property or part thereof be made over to any person claiming the property, or may retain the superintendence of the property until one of the claimants has established his claim to the same in a competent Civil Court.

26. (1) The Court of Wards may, with the sanction of the Chief Commissioner, at any time withdraw its superintendence from the person or property, or both, of a Government ward, and shall withdraw its superintendence as soon as—

- (a) in the case of a person disqualified under clause (a) of section 7, he attains his majority;
- (b) in the case of a person disqualified under clause (b) of that section, he ceases to be of unsound mind and incapable of managing his affairs; and
- (c) in the case of a person disqualified under sub-clause (i) of clause (c) of that section, his physical defect or infirmity is removed or ceases.

(2) When any question arises whether the superintendence of the Court of Wards should be withdrawn from any person or property, or both, under clause (a), or from any property under clause (c), of this section, the decision of the Chief Commissioner thereon shall be final and shall not be questioned in any Civil Court.

27. An appeal shall lie from every order of the Court of Wards under this Act to the Commissioner of the division, and from every order of the Commissioner to the Chief Commissioner.

28. All orders or proceedings of the Court of Wards and of the Commissioner of the division under this Act shall be subject to the supervision and control of the Chief Commissioner; and the Chief Commissioner may, if he thinks fit, revise, modify or reverse any such order or proceeding, whether an appeal is presented against any such order or proceeding or not.

29. The exercise of any discretion conferred on a Court of Wards, a Commissioner of a division or the Chief Commissioner by this Act, shall not be called in question in any Civil Court.

The Central Provinces Government Wards Bill, 1885.—(Section 30.)

30. (1) The Chief Commissioner may, from time to time, make rules consistent with this Act to—

Power for Chief Commissioner to make rules.

- (a) prescribe the matters to which regard should be had in appointing or removing guardians and managers, and in fixing their remuneration;
- (b) regulate the amount of security to be given by managers;
- (c) limit the functions which the Court of Wards may delegate to a manager;
- (d) prescribe the cases in which proposals or arrangements connected with the administration of the properties of Government wards shall be reported for the sanction of the Chief Commissioner or for that of the Commissioner of the division;
- (e) prescribe the accounts and other returns which, and the periods and form at and in which, they shall be rendered by managers to the Court of Wards and by the Court of Wards to the Commissioner of the division;

(f) regulate the custody of securities and title-deeds belonging to the estate or property of a Government ward;

(g) regulate the procedure in inquiries by the Court of Wards and in appeals from orders of the Court of Wards or the Commissioner of the division respectively under this Act;

(h) confer upon the Court of Wards for the purposes of this Act any of the powers exercised by a Civil Court in the trial of suits;

(i) prescribe the mode in which powers delegated to managers are to be notified for the information of persons concerned; and

(j) generally prescribe the manner in which the powers and duties of the Court of Wards under this Act shall be exercised and performed.

(2) All rules made under this section shall be published in the local official Gazette, and shall thereupon have the force of law.

STATEMENT OF OBJECTS AND REASONS.

THE object of this Bill is to make better provision for the superintendence of Government wards in the Central Provinces. At present the law on this subject in the Central Provinces is in a very uncertain and unsatisfactory state. It has been ruled by the Judicial Commissioner that nothing calling itself a Court of Wards can be regarded as assuredly having legal existence in the Nagpur district. This ruling affects all the southern districts of the provinces. Again, it has lately been discovered that there is no satisfactory ground for holding that the Bengal Regulations regarding the Court of Wards have been extended to the Nimár district; and even in the districts forming the old Sangor and Nerbudda territories to the north of the provinces, where these Regulations are deemed to be in force, the law is not on a satisfactory basis. There are doubts as to the powers possessed by the Courts; and there are many points on which it would be well for the Chief Commissioner to issue clear and definite instructions if the power to do so were legally assured.

2. As the Chief Commissioner has now at his command, in the lately formed Agricultural Department, machinery for the better supervision of estates belonging to Government wards throughout the provinces, he has urged that legislation on this subject should not be further delayed. He has further suggested that it should take the form of a chapter on the subject which was contained in the Central Provinces Land-revenue Bill as originally drafted, but which was omitted from that Bill before it became law on the ground that it was not expedient to complicate the measure by the addition of provisions not clearly and closely connected with its subject-matter. The present Bill has, therefore, been prepared. It is based upon the draft chapter to which the Chief Commissioner refers. That chapter followed generally the lines of the Punjab Laws Act, 1872, sections 34 to 38, as amended by Act XII of 1878, the North-Western Provinces Land-revenue Act, 1873, sections 193 to 206, as amended by Act VIII of 1879, and the Oudh Land-revenue Act, 1876, sections 161 to 177, which deal with Courts of Wards; but the present Bill, while adopting these provisions so far as they go, contains also provisions taken from the Bengal Court of Wards Act (Bengal Act IX of 1879), which, though they appear to be required, were not embodied in the Chief Commissioner's draft.

3. The Bill repeals (section 2) the old Bengal Regulations LII of 1803 and VI of 1822 (relating to Courts of Wards), which are still deemed to be in force in the districts forming the old Sangor and Nerbudda territories. It also repeals section 14 of the Minors Act of 1858, that section having reference to the law as contained in section 4 of the Regulation, LII of 1803, which this Bill repeals. In the Central Provinces it will be, as in the North-Western Provinces it is, competent to the Court of Wards to administer, so far as the personal law to which he is subject permits, the interest of a disqualified person who is merely a co-owner in an estate with other persons who are not disqualified. In this respect the law in the Central Provinces will, like that in the North-Western Provinces, differ from that in force in the Punjab, Oudh and elsewhere.

4. Section 4 constitutes the Deputy Commissioner the Court of Wards. It seems necessary to do this, instead of simply conferring the powers which the Bill confers on the Court of Wards on the Deputy Commissioner in that capacity, because there are references to Courts of Wards in certain enactments applying to the Central Provinces which would have no application were the term not retained.

5. Section 5 declares every landholder to be under the jurisdiction of the Court of Wards (see section 3, Act IX, 1875); and the term "landholder" is so defined in section 3 as to include all persons of the landed classes who are of sufficient importance to make it socially and politically desirable to take special measures for their protection.

6. Under section 6 the Court of Wards may assume the superintendence of the property of any disqualified landholder, and under section 8 may assume the superintendence of his person also if he be a minor or of unsound mind.

7. Section 7 defines the cases in which landholders are to be deemed disqualified. These are similar to those prescribed in other Acts of this nature.

8. Where a disqualified landholder owns land within the jurisdiction of two Courts of Wards, the Chief Commissioner is empowered by section 9 to determine which Court shall assume superintendence.

9. Section 10 declares that, when once the Court of Wards has assumed the superintendence of the property of any person, or of his person and property, its authority shall not be questioned on the ground that the person was or is not a landholder, or was or is not a minor. This provision is new, but, as there will be titles dependent on the power of the Court, it appears to be desirable to prevent its action in taking charge of an estate from being questioned on either of these grounds.

10. Sections 11 and 12, which are new, deal with the appointment, remuneration and responsibility of managers, to whom the Court of Wards may, subject to rules to be made by the Chief Commissioner, delegate its functions in relation to the property of wards under the Act.

11. Section 13 empowers the Court of Wards to appoint guardians for the care of the persons of Government wards who are minors or of unsound mind, and of whose persons the Court of Wards has assumed superintendence; but it excepts the cases of married wards whose husbands are not minors and wards for whom testamentary guardians have been appointed. In the opinion of the Government of India, testamentary guardians should not be interfered with except by the Civil Court.

12. Section 14, which is taken from the Bengal Court of Wards Act, 1879, defines the general powers of the Court of Wards with regard to the property of Government wards, and with regard to the persons of such of them as are minors or persons of unsound mind of whose persons the Court has assumed the superintendence.

13. Section 15 is copied from the Bengal Act, and empowers the Court to provide for the custody and residence of Government wards who are minors or of unsound mind and whose persons are under its superintendence, and for the education of such of them as are minors.

14. Section 16 follows section 200 of the North-Western Provinces Land-revenue Act, 1873, as amended by section 21, Act VIII, 1879.

15. By section 17, which is new and corresponds with provisions in force in the North-Western Provinces and Oudh, the duty of managing a ward's property diligently and faithfully and for the benefit of the Government ward is expressly laid down.

16. By section 18 the Court of Wards is empowered to let a ward's property, and, with the sanction of the Chief Commissioner, to mortgage, sell or exchange it.

17. Sections 19, 20, 21 and 22 are taken from the Bengal Court of Wards Act, 1879, and prescribe the procedure which must be followed in the case of suits by or against Government wards, providing, respectively, that the manager or Court of Wards shall be a Government ward's next friend or guardian in suits by or against him (section 19), for the payment of costs decreed against the next friend or guardian out of the Government ward's property (section 20), that processes against a Government ward shall be served on his next friend or guardian (section 21), and that the authority of the Court of Wards shall as a rule be required in the case of suits brought on behalf of a Government ward (section 22).

18. Section 23 declares that a Government ward shall be incompetent to transfer or create any charge on, or interest in, his property or any part thereof, or to enter into any contract which may involve him in pecuniary liability, except for the purpose of making, with the sanction of the Court of Wards, a suitable settlement on his marriage.

19. Sections 24 and 25, which are both taken from the Bengal Court of Wards Act, 1879, respectively declare that the consent of the Chief Commissioner is necessary to adoptions by Government wards, and prescribe the procedure to be followed by the Court of Wards when the succession to any Government ward's property is disputed.

20. Under section 26 the Court of Wards is empowered, with the sanction of the Chief Commissioner, to withdraw its superintendence at any time from the person or property, or both, of a Government ward: and the Court is required to withdraw its superintendence when a person who has been made a ward on account of his being a minor or of unsound mind, or

labouring under some physical defect or infirmity, attains his majority, or ceases to be of unsound mind, or becomes free from the defect or infirmity, as the case may be.

21. Section 27 provides for appeals, section 28 for the control of the Chief Commissioner, and section 29 prohibits the exercise of any discretion conferred on a Court of Wards, a Commissioner of a division or the Chief Commissioner being called in question in any Civil Court, whilst section 30 gives the Chief Commissioner power to make rules for all matters connected with the working of the Act.

C. P. ILBERT:

The 18th May, 1885.

D. FITZPATRICK,
Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 10th June, 1885, and was referred to a Select Committee:—

No. 11 of 1885.

A Bill to amend the Indian Registration Act, 1877.

WHEREAS it is expedient to amend the Indian Registration Act, 1877, in manner hereinafter appearing; It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Indian Registration Act, 1885; and

(2) It shall come into force at once.

2. (1) After clause (f) of section 17 of the Indian Registration Act, 1877, the following clause shall be inserted, that is to say:—

“(ff) any debenture issued by any such company and not creating, declaring, assigning, limiting or extinguishing any right, title or interest to or in immoveable property except in so far as it entitles the holder to the security afforded by a registered instrument whereby the Company has mortgaged, conveyed or otherwise transferred the whole or part of its immoveable property or any interest therein to trustees upon trust for the benefit of the holders of such debentures, or”.

(2) In the second paragraph of section 50 of the same Act, “(ff)” shall be inserted between “(f)” and “(g)”.

3. (1) After clause (i) of section 17 of the same Act the following clause shall be added, that is to say:—

“(m) orders granting loans under the Agriculturists' Loans Act, 1884, and instruments

for securing the repayment of loans made under that Act.”

(2) In the second paragraph of section 50, for the word and letter “and (i)” the letters and word “(i) and (m)” shall be substituted.

(3) In section 58 of the same Act, for the words “or a copy of a certificate under the Land Improvement Act, 1871, sent by the Collector to be registered,” or, where the Land Improvement Loans Act, 1883, is in force, for the words “or a copy of an order under the Land Improvement Loans Act, 1883, sent by the Collector to be registered,” there shall be substituted the following words, namely:—

“or a copy sent to a registering officer under section 89”.

(4) After the second paragraph of section 89 of the same Act the following paragraph shall be inserted, that is to say:—

“Every officer granting a loan under the Agriculturists' Loans Act, 1884, shall send a copy of any instrument whereby immoveable property is mortgaged for the purpose of securing the repayment of the loan, and, if any such property is mortgaged for the same purpose in the order granting the loan, a copy also of that order, to the registering officer within the local limits of whose jurisdiction the whole or any part of the property so mortgaged is situate, and such registering officer shall file the copy or copies, as the case may be, in his Book No. 1.”

4. (1) After clause (d) of section 90 of the same Act the following clause shall be inserted, that is to say:—

“(e) notices given under section 74, or section 76, of the Bombay Land-revenue Code, 1879, of relinquishment of occupancy by occupants, or of alienated land by holders of such land”.

(2) In section 91, for the word and letter “and (c)” the letters and word “(e) and (e)” shall be substituted.

(3) The said Act shall be construed as if the amendments made in it by this section had been made at the time the Act came into force.

STATEMENT OF OBJECTS AND REASONS.

THE objects of this Bill are three :—

- (1) to except mortgage-debentures secured by a registered trust-deed from those provisions of the Indian Registration Act, 1877, which either require that such debentures shall be registered, or, where their registration is optional and they are not registered, give precedence over them, as regards the property on which they are secured, to any registered instrument relating to the same property ;
- (2) to place instruments whereby immoveable property is mortgaged as security for the repayment of loans under the Agriculturists' Loans Act, 1884, on the same footing, in regard to registration, as certificates or orders granting loans, and instruments of collateral security, under the Land Improvement Act, 1871, or, where the Land Improvement Loans Act, 1883, is in force, under that Act ;
- (3) to exempt from registration notices given under sections 74 and 76 of the Bombay Land-revenue Code, 1879, of relinquishment of occupancy by occupants and of alienated land by holders of such land.

2. As regards the first matter, it was represented to the Government of India in 1884 that the heavy expense and trouble entailed on the issue of mortgage-debentures by the joint operation of the Stamp Act and Registration Act practically prevented their being issued. The stamp-duty payable on such debentures has since been remitted, and it seems to the Government of India that, if the trust-deed by which such debentures are secured is registered, the debentures, provided they do not implicate any property beyond that comprised in the trust-deed, and do no more than give effect to the arrangement made by the trust-deed, may well be exempted from registration.

3. The second amendment proposed calls for no explanation. The third seems to be justified on the ground that there is, apart from the Registration Act, a complete official record of the surrenders in question, and that to require in addition that they should be registered under that Act would entail unnecessary trouble and expense on all concerned.

The 29th May, 1885.

C. P. ILBERT.

D. FITZPATRICK,
Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[First publication.]

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 10th June, 1885, and was referred to a Select Committee:—

No. 12 of 1885.

A Bill to amend the Burma Courts Act, 1875, and section 360 of the Code of Civil Procedure.

WHEREAS it is expedient to amend the Burma Courts Act, 1875, and section 360 of the Code of Civil Procedure; It is hereby enacted as follows:—

Short title and commencement.
1885; and

1. (1) This Act may be called the Burma Courts Act,

(2) It shall come into force at once.

2. (1) The Chief Commissioner of British

Power to vest in local officers insolvency jurisdiction vested in Recorder in Moulmein, Akyab and Bassein.

Burma may, from time to time, by order notified in the official Gazette, direct that, from a date to be therein specified, the jurisdiction vested

in the Recorder within the towns of Moulmein, Akyab and Bassein by section 66 of the Burma Courts Act, 1875, shall be vested, as regards each or any of those towns, as follows:—

(a) in the Civil Judge of Moulmein within the town of Moulmein;

(b) in the Deputy Commissioner of Akyab within the town of Akyab;

(c) in the Deputy Commissioner of Bassein within the town of Bassein.

(2) While any such order is in force, the said section 66 shall, with respect to any town to

which the order applies, have effect as if it referred to the officer in whom the jurisdiction is so vested instead of to the Recorder, and all cases pending at the date of the order shall be disposed of accordingly.

(3) Provided that nothing in this section shall prevent the Recorder from entertaining and disposing of in his own Court any case, whether pending at the date of the order or subsequently instituted, which, by reason of its importance or otherwise, may, in his opinion, be more conveniently so disposed of.

(4) The Chief Commissioner may, by order notified as aforesaid, cancel any order made under subsection (1) as to all or any of the towns to which the order applies, but not so as to affect any proceedings pending at the date of the cancelling order.

3. The last paragraph of section 360 of the Code of Civil Procedure is XIV of 1882. Partial repeal of section 360 of Code of Civil Procedure hereby repealed.

4. (1) The Chief Commissioner may, from time to time, transfer to the Court of the Judicial Commissioner any particular cases or particular classes of cases that may be pending in the Court of the Recorder.

(2) In the disposal of such cases the Judicial Commissioner shall administer the same law, follow the same procedure, exercise the same powers and use the same seal as would be administered, followed, exercised and used by the Recorder in like cases.

(3) Section 84 of the Burma Courts Act, 1875, XVII of 1875, shall apply to the Court of the Judicial Commissioner when disposing of such cases.

(4) All decrees, orders and sentences made or passed in such cases by the Judicial Commissioner shall, for the purposes of the law relating to appeals, references and revision, be deemed to be made or passed by the Recorder.

STATEMENT OF OBJECTS AND REASONS.

WITHIN the towns of Moulmein, Akyab and Bassein the Recorder of Rangoon has the same jurisdiction with respect to insolvent debtors and their creditors as is exercisable with respect to insolvent debtors and their creditors by the High Court in Calcutta. As visits to those towns for the disposal of insolvency cases arising there occupy time which, owing to the increasing business of his Court, the Recorder can ill afford to spare, and as the cases themselves are not of great importance or difficulty, the Chief Commissioner has proposed, at the instance of the Recorder, that such insolvency jurisdiction as the Recorder of Rangoon possesses in Moulmein, Akyab and Bassein should, temporarily at least, be transferred to the Chief Civil Judges of those towns. The main object of this Bill (section 2) is to give effect to that proposal.

2. It is also proposed (section 3) to repeal the last paragraph of section 360 of the Code of Civil Procedure, which provides that nothing in Chapter XX (relating to insolvent judgment-debtors) shall apply in certain cases to any Court having jurisdiction in the towns of Rangoon, Moulmein, Akyab and Bassein. The Recorder of Rangoon states that this provision sometimes causes great hardship in the excepted cases, because under section 13 of the Statute 11 & 12 Vic., cap. 21, which regulates procedure in those cases, an interim order cannot be made for the protection of an insolvent from arrest until he has filed his schedule, and the preparation of the schedule may occupy some time.

3. By section 4 it is proposed to enable the Chief Commissioner to transfer cases from the Court of the Recorder to that of the Judicial Commissioner at times when there is special pressure of business in the former Court.

C. P. ILBERT.

The 27th May, 1885.

D. FITZPATRICK,

Secy. to the Govt. of India.



The Gazette of India.

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Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making
Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 10th June, 1885, and was referred to a Select Committee:—

No. 11 OF 1885.

A Bill to amend the Indian Registration Act, 1877.

WHEREAS it is expedient to amend the Indian Registration Act, 1877, in manner hereinafter appearing; It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Indian Registration Act, 1885; and

(2) It shall come into force at once.

2. (1) After clause (f) of section 17 of the Indian Registration Act, 1877, the following clause shall be inserted, that is to say:—

“(ff) any debenture issued by any such company and not creating, declaring, assigning, limiting or extinguishing any right, title or interest to or in immoveable property except in so far as it entitles the holder to the security afforded by a registered instrument whereby the Company has mortgaged, conveyed or otherwise transferred the whole or part of its immoveable property or any interest therein to trustees upon trust for the benefit of the holders of such debentures, or”.

(2) In the second paragraph of section 50 of the same Act, “(ff)” shall be inserted between “(f)” and “(g)”.

3. (1) After clause (l) of section 17 of the same Act the following clause shall be added, that is to say:—

“(m) orders granting loans under the Agriculturists' Loans Act, 1884, and instruments

for securing the repayment of loans made under that Act.”

(2) In the second paragraph of section 50, for the word and letter “and (l)” the letters and word “(l) and (m)” shall be substituted.

(3) In section 58 of the same Act, for the words “or a copy of a certificate under the Land Improvement Act, 1871, sent by the Collector to be registered,” or, where the Land Improvement Loans Act, 1883, is in force, for the words “or a copy of an order under the Land Improvement Loans Act, 1883, sent by the Collector to be registered,” there shall be substituted the following words, namely:—

“or a copy sent to a registering officer under section 89”.

(4) After the second paragraph of section 89 of the same Act the following paragraph shall be inserted, that is to say:—

“Every officer granting a loan under the Agriculturists' Loans Act, 1884, shall send a copy of any instrument whereby immoveable property is mortgaged for the purpose of securing the repayment of the loan, and, if any such property is mortgaged for the same purpose in the order granting the loan, a copy also of that order, to the registering officer within the local limits of whose jurisdiction the whole or any part of the property so mortgaged is situate, and such registering officer shall file the copy or copies, as the case may be, in his Book No. 1.”

4. (1) After clause (d) of section 90 of the same Act the following clause shall be inserted, that is to say:—

“(e) notices given under section 74, or section 76, of the Bombay Land-revenue Code, 1879, of relinquishment of occupancy by occupants, or of alienated land by holders of such land”.

(2) In section 91, for the word and letter “and (e)” the letters and word “(e) and (e)” shall be substituted.

(3) The said Act shall be construed as if the amendments made in it by this section had been made at the time the Act came into force.

STATEMENT OF OBJECTS AND REASONS.

THE objects of this Bill are three :—

- (1) to except mortgage-debentures secured by a registered trust-deed from those provisions of the Indian Registration Act, 1877, which either require that such debentures shall be registered, or, where their registration is optional and they are not registered, give precedence over them, as regards the property on which they are secured, to any registered instrument relating to the same property ;
- (2) to place instruments whereby immoveable property is mortgaged as security for the repayment of loans under the Agriculturists' Loans Act, 1884, on the same footing, in regard to registration, as certificates or orders granting loans, and instruments of collateral security, under the Land Improvement Act, 1871, or, where the Land Improvement Loans Act, 1883, is in force, under that Act ;
- (3) to exempt from registration notices given under sections 74 and 76 of the Bombay Land-revenue Code, 1879, of relinquishment of occupancy by occupants and of alienated land by holders of such land.

2. As regards the first matter, it was represented to the Government of India in 1884 that the heavy expense and trouble entailed on the issue of mortgage-debentures by the joint operation of the Stamp Act and Registration Act practically prevented their being issued. The stamp-duty payable on such debentures has since been remitted, and it seems to the Government of India that, if the trust-deed by which such debentures are secured is registered, the debentures, provided they do not implicate any property beyond that comprised in the trust-deed, and do no more than give effect to the arrangement made by the trust-deed, may well be exempted from registration.

3. The second amendment proposed calls for no explanation. The third seems to be justified on the ground that there is, apart from the Registration Act, a complete official record of the surrenders in question, and that to require in addition that they should be registered under that Act would entail unnecessary trouble and expense on all concerned.

The 29th May, 1885.

C. P. ILBERT.

D. FITZPATRICK,
Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second publication.]

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 10th June, 1885, and was referred to a Select Committee:—

No. 12 of 1885.

A Bill to amend the Burma Courts Act, 1875, and section 360 of the Code of Civil Procedure.

WHEREAS it is expedient to amend the Burma Courts Act, 1875, and section 360 of the Code of Civil Procedure; It is hereby enacted as follows:—

Short title and commencement.

1885; and

1. (1) This Act may be called the Burma Courts Act, 1885; and

(2) It shall come into force at once.

2. (1) The Chief Commissioner of British Burma may, from time to time, by order notified in the official Gazette, direct that, from a date to be therein specified, the jurisdiction vested in the Recorder within the towns of Moulmein, Akyab and Bassein by section 66 of the Burma Courts Act, 1875, shall be vested, as regards each or any of those towns, as follows:—

(a) in the Civil Judge of Moulmein within the town of Moulmein;

(b) in the Deputy Commissioner of Akyab within the town of Akyab;

(c) in the Deputy Commissioner of Bassein within the town of Bassein.

(2) While any such order is in force, the said section 66 shall, with respect to any town to

which the order applies, have effect as if it referred to the officer in whom the jurisdiction is so vested instead of to the Recorder, and all cases pending at the date of the order shall be disposed of accordingly.

(3) Provided that nothing in this section shall prevent the Recorder from entertaining and disposing of in his own Court any case, whether pending at the date of the order or subsequently instituted, which, by reason of its importance or otherwise, may, in his opinion, be more conveniently so disposed of.

(4) The Chief Commissioner may, by order notified as aforesaid, cancel any order made under subsection (1) as to all or any of the towns to which the order applies, but not so as to affect any proceedings pending at the date of the cancelling order.

3. The last paragraph of section 360 of the Partial repeal of section 360 of Code of Civil Procedure is XIV of 1882. hereby repealed.

4. (1) The Chief Commissioner may, from time to time, transfer to the Court of the Judicial Commissioner any particular cases or particular classes of cases that may be pending in the Court of the Recorder.

(2) In the disposal of such cases the Judicial Commissioner shall administer the same law, follow the same procedure, exercise the same powers and use the same seal as would be administered, followed, exercised and used by the Recorder in like cases.

(3) Section 84 of the Burma Courts Act, 1875, XVII of 1875, shall apply to the Court of the Judicial Commissioner when disposing of such cases.

(4) All decrees, orders and sentences made or passed in such cases by the Judicial Commissioner shall, for the purposes of the law relating to appeals, references and revision, be deemed to be made or passed by the Recorder.

STATEMENT OF OBJECTS AND REASONS.

WITHIN the towns of Moulmein, Akyab and Bassein the Recorder of Rangoon has the same jurisdiction with respect to insolvent debtors and their creditors as is exercisable with respect to insolvent debtors and their creditors by the High Court in Calcutta. As visits to those towns for the disposal of insolvency cases arising there occupy time which, owing to the increasing business of his Court, the Recorder can ill afford to spare, and as the cases themselves are not of great importance or difficulty, the Chief Commissioner has proposed, at the instance of the Recorder, that such insolvency jurisdiction as the Recorder of Rangoon possesses in Moulmein, Akyab and Bassein should, temporarily at least, be transferred to the Chief Civil Judges of those towns. The main object of this Bill (section 2) is to give effect to that proposal.

2. It is also proposed (section 3) to repeal the last paragraph of section 360 of the Code of Civil Procedure, which provides that nothing in Chapter XX (relating to insolvent judgment-debtors) shall apply in certain cases to any Court having jurisdiction in the towns of Rangoon, Moulmein, Akyab and Bassein. The Recorder of Rangoon states that this provision sometimes causes great hardship in the excepted cases, because under section 13 of the Statute 11 & 12 Vic., cap. 21, which regulates procedure in those cases, an interim order cannot be made for the protection of an insolvent from arrest until he has filed his schedule, and the preparation of the schedule may occupy some time.

3. By section 4 it is proposed to enable the Chief Commissioner to transfer cases from the Court of the Recorder to that of the Judicial Commissioner at times when there is special pressure of business in the former Court.

The 27th May, 1885.

C. P. ILBERT.

D. FITZPATRICK,

Secy. to the Govt. of India.



The Gazette of India.

PUBLISHED BY AUTHORITY.

SIMLA, SATURDAY, JUNE 27, 1885.

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART V.

Bills introduced into the Council of the Governor General for making
Laws and Regulations, or published under Rule 22.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third publication.]

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 10th June, 1885, and was referred to a Select Committee:—

No. 11 OF 1885.

A Bill to amend the Indian Registration Act, 1877.

WHEREAS it is expedient to amend the Indian Registration Act, 1877, in manner hereinafter appearing; It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Indian Registration Act, 1885; and

(2) It shall come into force at once.

2. (1) After clause (f) of section 17 of the Indian Registration Act, 1877, the following clause shall be inserted, that is to say:—

“(ff) any debenture issued by any such company and not creating, declaring, assigning, limiting or extinguishing any right, title or interest to or in immoveable property except in so far as it entitles the holder to the security afforded by a registered instrument whereby the Company has mortgaged, conveyed or otherwise transferred the whole or part of its immoveable property or any interest therein to trustees upon trust for the benefit of the holders of such debentures, or”.

(2) In the second paragraph of section 50 of the same Act, “(ff)” shall be inserted between “(f)” and “(g)”.

3. (1) After clause (l) of section 17 of the same Act the following clause shall be added, that is to say:—

“(m) orders granting loans under the Agriculturists' Loans Act, 1884, and instruments

for securing the repayment of loans made under that Act.”

(2) In the second paragraph of section 50, for the word and letter “and (l)” the letters and word “(l) and (m)” shall be substituted.

(3) In section 58 of the same Act, for the words “or a copy of a certificate under the Land Improvement Act, 1871, sent by the Collector to be registered,” or, where the Land Improvement Loans Act, 1883, is in force, for the words “or a copy of an order under the Land Improvement Loans Act, 1883, sent by the Collector to be registered,” there shall be substituted the following words, namely:—

“or a copy sent to a registering officer under section 89”.

(4) After the second paragraph of section 89 of the same Act the following paragraph shall be inserted, that is to say:—

“Every officer granting a loan under the Agriculturists' Loans Act, 1884, shall send a copy of any instrument whereby immoveable property is mortgaged for the purpose of securing the repayment of the loan, and, if any such property is mortgaged for the same purpose in the order granting the loan, a copy also of that order, to the registering officer within the local limits of whose jurisdiction the whole or any part of the property so mortgaged is situate, and such registering officer shall file the copy or copies, as the case may be, in his Book No. 1.”

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(2) In section 91, for the word and letter “and (e)” the letters and word “(e) and (e)” shall be substituted.

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- (2) to place instruments whereby immoveable property is mortgaged as security for the repayment of loans under the Agriculturists' Loans Act, 1884, on the same footing, in regard to registration, as certificates or orders granting loans, and instruments of collateral security, under the Land Improvement Act, 1871, or, where the Land Improvement Loans Act, 1883, is in force, under that Act;
- (3) to exempt from registration notices given under sections 74 and 76 of the Bombay Land-revenue Code, 1879, of relinquishment of occupancy by occupants and of alienated land by holders of such land.

2. As regards the first matter, it was represented to the Government of India in 1884 that the heavy expense and trouble entailed on the issue of mortgage-debentures by the joint operation of the Stamp Act and Registration Act practically prevented their being issued. The stamp-duty payable on such debentures has since been remitted, and it seems to the Government of India that, if the trust-deed by which such debentures are secured is registered, the debentures, provided they do not implicate any property beyond that comprised in the trust-deed, and do no more than give effect to the arrangement made by the trust-deed, may well be exempted from registration.

3. The second amendment proposed calls for no explanation. The third seems to be justified on the ground that there is, apart from the Registration Act, a complete official record of the surrenders in question, and that to require in addition that they should be registered under that Act would entail unnecessary trouble and expense on all concerned.

The 29th May, 1885.

C. P. ILBERT.

D. FITZPATRICK,
Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

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Short title and commencement.

1. (1) This Act may be called the Burma Courts Act, 1885; and

(2) It shall come into force at once.

2. (1) The Chief Commissioner of British

Power to vest in local officers insolvency jurisdiction vested in Recorder in Moulmein, Akyab and Bassein.

Burma may, from time to time, by order notified in the official Gazette, direct that, from a date to be therein specified, the jurisdiction vest-

ed in the Recorder within the towns of Moulmein, Akyab and Bassein by section 66 of the Burma Courts Act, 1875, shall be vested, as regards each or any of those towns, as follows:—

(a) in the Civil Judge of Moulmein within the town of Moulmein;

(b) in the Deputy Commissioner of Akyab within the town of Akyab;

(c) in the Deputy Commissioner of Bassein within the town of Bassein.

(2) While any such order is in force, the said section 66 shall, with respect to any town to

which the order applies, have effect as if it referred to the officer in whom the jurisdiction is so vested instead of to the Recorder, and all cases pending at the date of the order shall be disposed of accordingly.

(3) Provided that nothing in this section shall prevent the Recorder from entertaining and disposing of in his own Court any case, whether pending at the date of the order or subsequently instituted, which, by reason of its importance or otherwise, may, in his opinion, be more conveniently so disposed of.

(4) The Chief Commissioner may, by order notified as aforesaid, cancel any order made under subsection (1) as to all or any of the towns to which the order applies, but not so as to affect any proceedings pending at the date of the cancelling order.

3. The last paragraph of section 360 of the Code of Civil Procedure is XIV of 1882. hereby repealed.

4. (1) The Chief Commissioner may, from time to time, transfer to the Court of the Judicial Commissioner any particular cases or particular classes of cases that may be pending in the Court of the Recorder.

(2) In the disposal of such cases the Judicial Commissioner shall administer the same law, follow the same procedure, exercise the same powers and use the same seal as would be administered, followed, exercised and used by the Recorder in like cases.

(3) Section 84 of the Burma Courts Act, 1875, XVII of 1875, shall apply to the Court of the Judicial Commissioner when disposing of such cases.

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WITHIN the towns of Moulmein, Akyab and Bassein the Recorder of Rangoon has the same jurisdiction with respect to insolvent debtors and their creditors as is exercisable with respect to insolvent debtors and their creditors by the High Court in Calcutta. As visits to those towns for the disposal of insolvency cases arising there occupy time which, owing to the increasing business of his Court, the Recorder can ill afford to spare, and as the cases themselves are not of great importance or difficulty, the Chief Commissioner has proposed, at the instance of the Recorder, that such insolvency jurisdiction as the Recorder of Rangoon possesses in Moulmein, Akyab and Bassein should, temporarily at least, be transferred to the Chief Civil Judges of those towns. The main object of this Bill (section 2) is to give effect to that proposal.

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3. By section 4 it is proposed to enable the Chief Commissioner to transfer cases from the Court of the Recorder to that of the Judicial Commissioner at times when there is special pressure of business in the former Court.

The 27th May, 1885.

C. P. ILBERT.

D. FITZPATRICK,

Secy. to the Govt. of India.



The Gazette of India

EXTRAORDINARY.

Published by Authority.

CALCUTTA, TUESDAY, FEBRUARY 10, 1885.

FOREIGN DEPARTMENT.

NOTIFICATION.

EXTERNAL.

Fort William, the 10th February, 1885.

No. 182 E.

WAR BETWEEN FRANCE AND CHINA.

The following is published for general information:—

In consequence of hostilities between France and China, the French Government has notified its intention to enforce strict belligerent rights, including the search of neutral vessels on the high seas for contraband of war.

H. M. DURAND,

Officiating Secretary to the Government of India.



The Gazette of India

EXTRAORDINARY.

Published by Authority.

CALCUTTA, TUESDAY, MARCH 17, 1885.

FINANCIAL STATEMENT for 1885-86.

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FINANCIAL STATEMENT for 1885-86.

Preliminary.

*1. The Financial Statement for the ensuing year will present but little of **Preliminary.** special attraction so far as any new development of our fiscal system is concerned. But on the other hand, to those who have followed with attention the course of Indian finance during the last few years, the year 1885-86 will prove of much interest. As being the fourth year in which a Budget has been framed on the basis of the anticipations embodied in the reforms which culminated in 1882-83, it enables us, when viewed with the three years preceding it, to judge what, in the presence of considerable difficulties and apart from extraordinary emergencies, the outcome of the measures taken in 1882-83 may, on the whole, be said to have been. In a later part of this Statement I shall have occasion to go at greater length into this subject; but this much may be said in these preliminary remarks, that, in my judgment, we now may assume that, very exceptional circumstances apart, the expectations of my predecessors, who believed that the normal and healthy increase of revenues would be found to balance the ordinary expenditure, and in that confidence abolished the import duties and lowered the salt tax, have been fulfilled. In the course of this Statement we shall find that the three years 1882-83, 1883-84, 1884-85 have between them, if we take in the case of the two former years the Accounts, and, in the latter year, the Revised Estimates, given us a surplus of revenue over expenditure of about $\text{£}1,378,000$; that although in any one year its surplus may be abnormally large, or in the succeeding year there may be even some apparent deficit, these are variations largely attributable to irregularities of Land Revenue collection incidental to our fiscal administration, which in no way necessarily indicate uncertainty or irregularity in our sources of receipt, when viewed as a whole; that we can sustain such severe losses as a partial failure of the opium crop, a temporary stagnation of the railway traffic, arising from dullness in our wheat trade, or a serious falling off in our Customs duties, or that we can provide for unforeseen expenditure, such as payments necessitated on an excessive opium crop may produce, but that these losses or requirements leave us, as they found us, with our resources unimpaired; and without any causes of anxiety as to our capability in the future of meeting similar emergent demands. This much will be seen on the brighter side of the subject. On the other, however, attention will be drawn to the consequences of depression in trade, and of a further depreciation in the value of silver. It will be noted that for the first time in our financial history we have been compelled to adopt a rate of exchange no higher than 1s. 7d., and if we have not had to add to our estimates the corresponding sum of $\text{£}440,000$ as a gross increase to our loss by exchange, it is only because there will be, for reasons to be presently explained, a very considerable decrease this year in the Secretary of State's Bills, which enables us to shew in 1885-86 an apparent economy under the head of exchange; an economy, however, which must not be taken as indicating any real corresponding improvement. As far as the future is concerned, little or no ground will be found to exist for allaying our apprehensions: and this at a time when we have embarked upon extensive and costly measures for the improvement and development of our communications, and when the course of events beyond our frontiers is raising questions which seem likely

Sufficiency of revenues provided by the reforms of 1882-83 and preceding years; effect of recent circumstances on those reforms.

to disturb, more or less seriously, the calculations of those who are charged with the financial administration of this country. While, therefore, it will probably be conceded that the measures of reform which I have alluded to have been fully justified by the experience acquired since their introduction, it will possibly be questioned whether the *status* which they established will prove sufficient in view of the further trials which seem to be awaiting us, and of the necessities of our situation, whether connected with the state of our currency, or with the measures necessary for the development and protection of the country. The experience which we shall gain during the ensuing year as to the effect upon our estimates of the several considerations I have indicated will, probably, be invaluable in adding to the means at our disposal for forming a final opinion upon this point; a point which obviously depends, not in the least on the adequacy or otherwise of the financial resources provided us in their relation to the state of affairs which existed at the commencement of the decade, but on the consideration whether affairs are not passing into a new phase which was then, though not unforeseen, less imminent; which could not therefore be taken into immediate consideration; but which, should it now arrive, must be met on the lines of the policy then adopted, and in conformity with the principles by which it was inspired. I hope, in the course of this Statement, so to handle the material before me as to illustrate and to demonstrate the appositeness of the preceding remarks, and to make clear to any one who reads it with moderate attention, what our resources during the three years which it treats of have been, or are likely to be; how far they are capable of meeting the calls which in ordinary course experience shews we must expect; and whether, in view of the further obligations we have undertaken, or which the fall in silver or other circumstances are forcing upon us, our resources may be expected to prove as sufficient in the years immediately ensuing, as in the three years which it will be the business of this Statement to review.

The Accounts of 1883-84.

	£
Revenue	71,727,421
Expenditure	70,339,925
Surplus	1,387,496

2. The appropriation audit report, published in the *Gazette of India* of 14th March 1885, gives in great detail the explanations necessary to arrive at a full understanding of the surplus here exhibited; but as the surplus of the Budget Estimate for that year was taken at £457,000 and that of the Revised Estimate at £271,400 only, it is desirable to add a few remarks explanatory of the great difference between the actual surplus and the several forecasts above enumerated. There was an increase of £1,595,300 under the principal heads of revenue, of which the main item was Land Revenue, about £569,200. This sum was collected in Burmah, Madras, and Bombay in 1883-84, greatly in advance even of the estimates of January and February 1884, at the end of the year, and in ordinary course would have fallen into 1884-85, (an incident, as will be presently seen, which, however favourable to the surplus of 1883-84, has mainly contributed to bring about a deficit in the Revised Estimates of 1884-85). The Opium revenue was £356,500 better than the estimate, and owing to the very short crop of the year, there was a decrease of £310,600 on Expenditure. Excise, Stamps, and Forest revenue, between them, were better by £439,000 than the estimates. Post Office, Telegraph, and Mint gave an improvement of £58,500 owing to short expenditure on capital account of telegraphs, and the absorp-

Large exhibited surplus partly due to collection of land revenue ordinarily falling due in 1885-86; partly to method of accounting for certain sums connected with the Sindh, Panjab, and Delhi Railway

tion of copper coin bringing a large gain to the Treasury. Under Miscellaneous an arrear of £130,000 was paid on account of interest from the Bombay Port Trust. Productive Public Works shewed a better revenue account by £687,400, due to the prosperous trade of the year, which, however favourable circumstances may have been, it would have been obviously imprudent fully to take credit for in the estimates. Under Public Works not classed as Productive there was a gain of £362,500, arising from the transfer of certain Provincial Railways in Bengal and in the North-Western Provinces from Ordinary to Productive, and the per contra transfer of Madras Harbour Works from Productive to Ordinary. The sum of £325,000, which in the Revised Estimates, as explained in my Budget Statement for last year, was written off against revenue by a credit to capital, being the loss in past years on the Indus Flotilla of the Sindh, Punjab, and Delhi Railway, and which balanced the gain above mentioned, has been since removed from the Revenue Account under instructions from the Secretary of State, thereby relieving the estimates of 1883-84 of that charge. Under Military Estimates there was a saving of £178,600; but, as a million sterling was paid to the English War Office on account of arrears of non-effective charges, the real saving was converted into an excess charge of £821,400, while the exchange rose to £290,700 above the estimates, as the Secretary of State took the occasion of a favourable market to increase the number of bills drawn by him. These explanations cover, generally, the increase of the surplus shewn in the Accounts over that exhibited in the Budget and the Revised Estimates. The difference between the Budget Estimate and the Accounts requires perhaps less explanation; but if it is asked why the Revised Estimates, made at a date comparatively late, and but shortly before the close of the year, were so wide of the mark, the answer is to be found in the accelerated payment of £569,200 Land Revenue above mentioned, and in the orders of the Secretary of State under which, after the close of 1884-85, £325,000 on account of the Indus Flotilla were removed from the debit to Revenue.

Revised Estimates, 1884-85.

3. The Budget and Revised Estimates for 1884-85 are as follows :—

Budget Estimates.

	£
Total Revenue	70,560,400
Total Expenditure	70,241,100
Surplus	319,300

Revised Estimates.

	£
Total Revenue	69,991,200
Total Expenditure	70,707,400
Deficit	716,200

*Budget and
Revised Estimates,
1884-85:*

4. The past year, so far as can be seen on the Revised Estimates and until its accounts are finally closed, has presented us, not with the surplus of £319,300, but with a deficit of £716,200.

5. It has been already mentioned that the unexpected payment in March 1884 of Land Revenue amounting to £569,200 swelled the surplus of 1883-84 to the prejudice of the ensuing year, and that the calculations on which the estimates of 1884-85 were framed have been thrown out to this extent; an extent, approximating to the deficit on the Revised Estimates of that year.

*Effect of inclusion
in 1883-84 of sums
ordinarily payable
in 1884-85.*

Before the year closes considerable further expenditure will have to be incurred on account of the proposed Camp to be formed at Rawal Pindi for the reception of the Amir of Kabul; and we have provided for this in our Revised Estimates.

6. Apart from this, however, to those who have watched the course of trade during the past year, it will be matter of little surprise that the small surplus of the Budget was not realised. There have been several causes contributant towards this result. They may be grouped under the two main heads of "Trade" and "Revenue and Expenditure." Under the first fall the exports of wheat, and consequently the railway earnings; and the exports of rice, and consequently the Customs duties. Under the latter fall Land Revenue and Opium. The combination of a good harvest in England, and of large stocks in America, depressed the price of wheat during the later part of the year 1884; and early in the second half of the calendar year it became obvious that the export trade in wheat, which during the last two years had been continually increasing, must suffer a temporary re-action. The rice trade had begun to shew signs of depression since the commencement of 1884, and never recovered itself during the financial year. I have given, in a later part of this Statement, figures indicating the comparative fall in prices and in the export of wheat and rice, but at present I confine myself to dealing with the financial results which have been brought about by these causes. They may be briefly summed up as follows in a comparative form:—

Exceptional
difficulties in
1884-85.

I.—CUSTOMS.

Budget Estimate	£ 1,289,500
Revised Estimate	£ 1,030,000
Less	259,500

II.—PRODUCTIVE RAILWAYS.

	Budget Estimate, 1884-85.	Revised Estimate, 1884-85.	Budget Estimate, 1885-86.
<i>State Railways.</i>	£	£	£
Net Revenue	1,454,200	1,383,300	1,571,200
Interest	1,425,500	1,409,400	1,515,300
Net Gain	28,700	—26,100	55,900
<i>East Indian Railway.</i>			
Net Revenue less Surplus Profits	2,797,700	2,378,900	2,723,700
Interest and Annuity	1,718,100	1,716,800	1,729,200
Net Gain	1,079,600	662,100	994,500
<i>Eastern Bengal Railway.</i>			
Net Revenue	230,000	260,000	317,500
Interest and Annuity	101,800	99,700	234,300
Net Gain	128,200	160,300	83,200
<i>Guaranteed Railways.</i>			
Net Revenue	3,613,000	3,374,000	3,360,000
Interest and Profits	3,770,200	3,717,500	3,725,400
Net Loss	157,200	343,500	365,400
Net Gain to State	1,079,240	452,800	768,200

7. We have here a total decrease in the Revised, as compared with the Budget Estimate, of £885,940. This loss is wholly derived from the depression

in trade, which could not be foreseen at the time of the Budget. The East Indian Railway gross earnings were £380,000 short of the Budget; those of the Rajputana-Malwa State Railway, £47,500; of the guaranteed lines the Oudh and Rohilkhand Railway Revised Estimate of net receipts is £175,000, against a Budget Estimate of £250,000; the Sindh, Punjab, and Delhi gives £390,000 Revised Estimate, against an estimate on the Budget of £480,000. To the direct losses on the State Railways must be added a temporary decrease in Land Revenue in Madras and in Bombay, brought about by suspension of revenue in certain districts of those Provinces, owing to partial failure of the rains in 1884. These sums are severally estimated at £271,600 for Madras, and £72,300 for Bombay. Credit has been taken for them in 1885-86; but as, on the one hand, the year 1884-85 was mulcted of about £569,200, by which, as above explained, the year antecedent benefited, so, on the other, it has been obliged to resign to the succeeding year, 1885-86, the above amount of £343,900, which ordinarily would have been collected within its term, and placed to the credit of its receipts. Finally, we were called upon to meet the largest expenditure on account of payment for opium which has ever, so far as I know, been incurred in India. The outturn of the crop was large beyond all experience, and we found ourselves compelled to add, in the course of the year, no less than £593,600 to our Budget Estimate on this account. Although, eventually, by the great increase to our opium reserves, which threatened in the commencement of 1884-85 to fall abnormally low, we shall benefit by this extraordinary stock, the benefit will be for future years; the burden is thrown on 1884-85. Adding together the several losses under the several heads above enumerated of Customs, Railways, Land Revenue, and opium, we have a total of £1,823,440. To this, again, must be added the sum of £118,500 which we contributed from revenue towards capital expenditure on account of the construction of the Sindh-Pishin-Sibi Railway. I shall have more to say presently regarding the assignment of grants from revenue for capital expenditure on railways; but I draw attention to this grant here, because the active resumption of work on that Railway had not been proposed, and could not be foreseen at the time the estimates of 1884-85 were framed. If it is permissible in any way to congratulate oneself over the figures of a deficit, we have ground for satisfaction that in spite of these abnormal losses and charges the constant and steady increase in other branches of our revenue has enabled us to compensate in large measure for the disagreeable results which awaited us on the estimates made under the several heads I have specified. Taking, moreover, the years 1883-84 and 1884-85 together, we find, as explained in my 2nd paragraph, that, whatever the one year may have gained at the expense of the other, the revenues proper to either, looked at as a whole, suffice to meet the expenditure. The results of the financial administration have continued, in effect, to justify the conclusions indicated in the opening sentences of my Financial Statement for 1884-85. I have to return to this matter, but enough has been stated already, I think, to make it obvious that, unforeseen difficulties notwithstanding, the normal receipts have been equal to the normal expenditure. Presently, when I take up in detail the results under the minor heads of the estimates, it will be seen where normal growth of revenue has assisted us in meeting abnormal losses, and I reserve any further remarks I have to make on the subject, until I come to deal with those figures. It need only be added here, in general terms, that, on the whole, the season having been a good one, the increase in our Salt, Stamp, and Excise revenues has continued to give the results anticipated; State Railways have done well; there have been considerable economies under "Army" and other heads. On the other hand, it should not escape notice that exchange, which we had taken at £3,538,100, is shewn in the Revised Estimates at £3,253,900, or £285,200 less than

Further effects of suspensions of Land Revenue, and abnormal Opium expenditure.

Compensating effects of increase of revenue under other heads.

Secretary of State's drawings exceptionally small in 1884-85.

the estimated figure. The Secretary of State was enabled to supplement his bills by drawing on resources at his disposal in England. In judging not merely of the budgetary surplus or deficit of any particular year, but of the aspect, in a larger view, of our financial condition during the past year, of the claims which we have to meet, and of the resources which are at our disposal, this fact must be borne in mind; especially at a time when, as we shall presently see, the exchange is assuming proportions which threaten to interfere seriously with the arrangements by which we had secured our equilibrium.

Course of trade during 1884-85.

8. Passing from the financial effect of the depression in the wheat and rice trade, and the excessive expenditure in opium, I think it is desirable to gather together here the main figures which illustrate the course of trade during the year, and its present prospects, as well as those indicating the large increase in our opium stores and the cost at which it has been acquired.

9. With the growth of its railway enterprise the Government of India is becoming more and more deeply interested in the progress of Indian trade, and it is not without good reason that the departments of Commerce and of Finance have been linked together in Indian administration. So large a proportion of our revenue is derived from railways, and if the estimates and forecasts which have been framed for the future should be verified, so large an increase from the same source may in the course of time be looked for, while, on the other hand, our obligations in regard to the cost of construction are assuming such grave proportions, that the direct interest of this Government in the development of its export trade, from the point of view of the resources which it derives immediately therefrom, is, to say the least of it, no less than that which it has in the other main branches of its revenue. For this, if for no other reason, some analysis of the returns of trade during the preceding year seems necessarily to form part of a Financial Statement, indicating as they do not only the causes which may have led to any increase or falling off in the estimates of that year, but assisting us in forming a forecast as to what are the probabilities of the year about to ensue. I have given above a résumé of the financial effect produced by the stagnation in trade under which we are now suffering; and the figures which I am about to tabulate, and for which I am indebted to Mr. O'Connor, the Assistant Secretary in the Department of Commerce, whose excellent reports on Indian trade place annually before the public in the clearest form all possible information on the subject, will show how those effects have been brought about; and, I am afraid, will yield for the moment but little ground for hoping that we may expect any speedy return of the period of prosperity with which we were favoured in the years 1882 and 1883, and more especially in the latter year. The annexed table shows for the years 1882-83, 1883-84, and ten months of 1884-85 the quantity and value of exports of some of the principal articles of Indian merchandise.

Growing importance to India, from a financial point of view, of its trade viewed in connection with its railway receipts. Some analysis of its trade returns necessarily forms part of this Financial Statement.

Comparative annual tables of exports, 1882-83, 1883-84, ten months, 1884-85.

Exports of certain Indian Products by sea to other countries for the years 1882-83 and 1883-84 and for the ten months (April to January) of 1884-85.

ARTICLES.	1882-83.		1883-84.		1884-85 (Ten months).	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
		₹		₹		₹
Cotton, Raw . . . Cwt.	6,168,278	16,04,90,174	5,979,494	14,38,37,278	4,112,165	10,81,31,383
Tea . . . lbs.	57,766,225	3,69,94,965	59,911,703	4,08,38,805	58,361,667	3,69,98,351
Hides and Skins . . Cwt.	866,164	4,44,37,703	915,450	4,66,37,363	774,187	3,82,73,292
Jute, Raw . . . "	10,348,909	5,84,69,259	7,017,985	4,59,26,353	7,070,275	3,97,67,110
Jute, manufactur- ed (gunny bags) . . No.	60,737,651	1,43,15,841	63,645,984	1,25,62,589	77,475,612	1,31,89,225
Seeds . . . Cwt.	13,139,206	7,20,03,365	17,355,588	10,08,37,583	15,106,000	8,88,32,424
Rice . . . "	31,258,288	8,47,63,272	27,039,859	8,36,20,798	12,883,218	4,48,60,144
Wheat . . . "	14,144,407	6,06,89,341	20,956,495	8,87,75,610	13,100,578	5,27,24,349
Sugar . . . "	1,318,698	80,87,759	1,630,520	94,32,185	1,051,236	53,14,120

10. A second table shows, for these articles, a comparative quarterly return for so much of the same years as admits of quarterly comparison.

Exports of certain Indian Products by sea to other countries for the first three quarters of 1882-83, 1883-84, 1884-85.

ARTICLES.	Official years.	QUANTITY.				VALUE IN RUPEES.				Comparative quarterly returns for the first three quarters of the above years.
		1st quarter.	2nd quarter.	3rd quarter.	Total of the three quarters.	1st quarter.	2nd quarter.	3rd quarter.	Total of the three quarters.	
Cotton, raw . Cwt.	1882-83	2,806,584	742,869	612,351	4,161,804	7,60,41,663	1,91,19,427	1,52,57,506	11,04,18,596	
	1883-84	2,581,983	589,443	833,898	4,005,312	6,37,09,292	1,33,37,965	1,92,73,030	9,63,20,287	
	1884-85	2,734,509	602,245	481,305	3,818,059	7,42,05,478	1,48,51,589	1,18,41,493	10,08,98,560	
Tea . . lbs.	1882-83	2,688,307	21,199,570	21,962,774	45,850,651	17,83,207	1,39,34,783	1,38,58,176	2,95,76,166	
	1883-84	3,378,351	22,798,175	22,829,819	49,006,345	22,86,272	1,58,91,247	1,52,45,285	3,34,22,804	
	1884-85	2,647,498	23,964,781	26,019,701	52,631,980	16,87,561	1,56,43,340	1,61,44,825	3,34,75,726	
Hides and skins Cwt.	1882-83	200,900	199,486	212,027	612,413	1,01,66,096	1,01,04,155	1,08,85,657	3,11,55,908	
	1883-84	249,727	187,618	191,036	628,381	1,23,84,266	1,03,99,213	99,03,309	3,26,86,788	
	1884-85	225,751	202,922	231,763	660,436	1,10,04,699	1,06,73,211	1,13,36,346	3,30,14,256	
Jute, raw . "	1882-83	1,048,884	1,678,649	4,167,676	6,895,209	59,69,645	99,01,146	2,35,88,059	3,94,58,850	
	1883-84	1,642,411	860,630	2,589,591	5,092,632	89,45,794	47,98,724	1,81,12,547	3,18,57,065	
	1884-85	637,797	1,031,415	4,638,248	6,307,460	42,99,126	58,59,194	2,52,87,318	3,54,45,638	
" manufactur- ed (gunny bags) . No.	1882-83	12,283,744	13,217,704	15,253,697	40,755,145	28,41,434	35,95,355	38,73,711	1,03,10,500	
	1883-84	13,061,938	10,187,474	22,614,313	45,863,725	24,52,553	25,13,939	39,63,053	89,29,545	
	1884-85	17,288,363	19,181,128	25,530,756	62,000,247	31,66,313	37,92,344	42,29,309	1,11,87,966	
Seeds . . Cwt.	1882-83	3,873,291	3,280,348	3,258,663	10,412,302	2,08,32,706	1,73,66,706	1,79,96,380	5,61,95,792	
	1883-84	6,325,951	4,556,066	2,812,783	13,694,800	3,61,63,096	2,57,50,678	1,64,89,741	7,84,03,515	
	1884-85	6,535,685	4,232,682	3,249,654	14,018,021	3,73,30,796	2,41,31,007	1,97,62,893	8,12,24,696	
Rice . . "	1882-83	9,344,285	4,827,982	3,472,567	17,644,834	2,40,05,294	1,33,31,194	1,01,63,458	4,74,99,946	
	1883-84	8,549,537	3,713,440	3,158,232	15,421,209	2,45,28,242	1,16,90,349	99,18,329	4,61,36,920	
	1884-85	6,192,477	2,823,250	2,381,224	11,396,951	2,02,34,932	1,01,76,409	88,46,075	3,92,57,416	
Wheat . . "	1882-83	4,263,170	2,651,270	3,922,265	10,836,705	1,84,65,361	1,13,89,086	1,68,61,418	4,67,15,865	
	1883-84	7,682,417	7,952,414	3,285,953	18,920,784	3,23,59,202	3,33,76,020	1,40,77,661	7,98,12,883	
	1884-85	3,912,386	5,000,052	3,052,998	11,965,436	1,57,69,368	2,03,95,026	1,23,09,457	4,84,73,851	
Sugar . . "	1882-83	724,480	300,952	100,082	1,125,514	46,59,513	17,62,702	6,83,816	71,06,031	
	1883-84	1,092,246	335,392	117,641	1,545,279	61,43,516	20,07,864	6,77,531	88,28,911	
	1884-85	627,492	380,425	39,025	1,046,942	30,84,471	19,55,585	2,35,095	52,75,151	

11. It will be seen that while in tea, hides, skins, jute goods (bags), and seeds, there has been improvement, on the other hand, in most of our important exports, in raw cotton, rice, wheat, sugar, raw jute, the decrease has been steady and serious, and the decline has, in most cases, been coincident with the marked decline in prices in the English markets which commenced in the third quarter of 1884. Prices, indeed, for most of our large staples commenced to shew symptoms of decline from the beginning of 1882, but the decline was interrupted from time to time by temporary upward movements, which gave an immediate impetus to trade, and it is only since the middle of last year that the downward movement has been accelerated, and has continued without interruption to the present time. There seems some indication, however, that the decline in prices has reached its lowest limit. There are some grounds for hoping that for many of the articles enumerated in these tables prices will presently reach a level which may favour a more active resumption of trade. It will be seen that in the several quarters of which a comparative table is given, tea has risen in quantity and in value from 45,850,651 lbs., of the value of Rs 2,95,76,166, to 52,631,980 lbs., of the value of Rs 3,34,75,726; hides and skins

Decline of trade indicated in above tables.

from 612,413 cwt. to 660,436 cwt., and from R3,11,55,908 to R3,30,14,256; raw jute has fallen from 6,895,209 cwt. to 6,307,460 cwt., and from R3,94,58,850 to R3,54,45,638; jute bags have risen from R1,03,10,500, through a year of great depression, to R1,11,87,966; seeds from 10,412,302 cwt. to 14,018,021 cwt., and from R5,61,95,792 to R8,12,24,696; while raw cotton has fallen from 4,161,804 cwt. to 3,818,059 cwt., and from R11,04,18,596 to R10,08,98,560; and rice has fallen from 17,644,834 cwt. to 11,396,951 cwt. and from R4,74,99,946 to R3,92,57,416; wheat has risen, though in contrast with the trade of 1883-84 the rise indicates anything but prosperity, from 10,836,705 cwt. to 11,965,436 cwt. and from R4,67,15,865 to R4,84,73,851; sugar, finally, has fallen from 1,125,514 cwt. to 1,046,942 cwt. and from R71,06,031 to R52,75 151.

Wheat, sugar, jute,
indigo.

Since January there has been some revival in wheat; but supplies are still large, and so long as the prospects of further supplies are fair, it would be, to say the least, sanguine to hope that trade will resume its former activity. At the present price in Calcutta, R2-6-6 per maund, with a freight of 35s. a ton through the Canal, wheat can be landed in England at about 34s. per quarter, exchange being taken at 1s. 7d. London prices for Indian wheat are about 35s. per quarter. But as exports increase freight advances, and prices in England have a tendency to fall; so that although, in fact, a difference of a farthing in exchange makes a difference of a little over 1 per cent. in the prices laid down, these other elements have always to be taken into consideration. The fall in the price of sugar has been due to the enormous extension of the beet crops in Germany and in Austria, caused by the protective laws enforced in those countries; prices have been gradually declining for some considerable time, but the fall was very rapid after the middle of 1884. Exports from Bengal, which had been increasing largely, fell almost to nothing, and large consignments of cane sugar came to the Province from Java, while even some beet sugar was imported. The fact of imports of sugar into Bengal from Java, Austria, and the United Kingdom, illustrates the condition of our sugar market. Jute has reached the lowest price touched during the period for which the tables have been made out. With the diminution in the wheat and rice trade there is a diminished demand for local manufacture, and a larger surplus of jute to export. The great decline in price commenced in the middle of 1884 and has continued steadily down to the present. Jute goods have fallen in value with a diminished local demand for them and surplus stocks remaining over from the heavy outturn of the mills in 1883 have been exported in greatly increased quantities for speculative markets. The price of gunny bags is regulated by the general condition of trade, especially of the grain trade, and these will not give better values until other articles revive. The price of indigo depends mainly upon the quantity and quality of the crop in Bengal and the North-Western Provinces, and fluctuates from year to year with little reference to other considerations; hence indigo has been omitted from these tables.

From the subjoined table of prices will be gathered the great fall in present prices, as compared with 1882, in wheat. The rates of exchange and the freights ruling in the several months specified are added; and viewed in conjunction with the increasing stagnation of trade during that period, they throw some light on the contention of which a good deal has been lately heard that a fall in exchange, inasmuch as it stimulates trade, is in itself a source of increased revenue to the Government of India. It may be, no doubt, in favourable markets, but it certainly does not of itself suffice to sustain trade as against the competition of crowded markets, and in the presence of low prices. Comparing the exchange ruling in 1884 with that of 1883, when the trade was in its greatest activity, we find that for the first 8 months of the former year, when the

Comparative table
of prices of wheat,
rates of exchange
on Secretary of
State's Bills, and
Canal freights
from Calcutta.

decline in exports first made itself felt, exchange was decidedly more favourable. It is, to say the least, very questionable whether, other things remaining equal, for the £440,000 which the loss of $\frac{1}{2}d.$ in exchange will cost us, we shall derive at present any adequate return in the stimulus of increased exports, and the revival of more active railway traffic.

	Gazette average prices of wheat in London.	Rates of exchange on Secretary of State's Bills.	Freights from Calcutta (<i>via</i> Canal) for wheat per ton.					
	Per Qr. s. d.	s. d.	£	s.	d.	£	s.	d.
1882.								
January	44 9	1 8'01	2 10	0	to	2 12	6	
February	46 1	1 8'05	2 2	6	to	2 5	0	
March	44 9	1 8'07	2 7	6	to	2 10	0	
April	45 1	1 8'15	2 12	6	to	2 15	0	
May	47 2	1 8'07	2 6	3	to	2 7	6	
June	47 7	1 8'02	2 0	0	to	2 2	6	
July	46 11	1 7'91	2 5	0	to	2 7	6	
August	51 3	1 8'01	2 0	0	to	2 1	3	
September	47 3	1 8'00	1 17	6	to	2 0	0	
October	39 6	1 7'87	1 10	0	to	1 12	6	
November	40 11	1 7'63	1 10	0	to	1 12	6	
December	41 5	1 7'14	2 0	0	to	2 2	6	
1883.								
January	40 11	1 7'26	2 5	0	to	2 7	6	
February	40 4	1 7'43	2 7	6	to	2 10	0	
March	41 9	1 7'57	2 8	9	to	2 12	6	
April	42 0	1 7'45	2 7	6	to	2 10	0	
May	42 10	1 7'38	1 17	6	to	2 0	0	
June	43 5	1 7'42	1 15	0	to	1 17	6	
July	42 3	1 7'44	1 13	9	to	1 15	0	
August	43 3	1 7'48	1 17	6	to	2 0	0	
September	43 2	1 7'56	1 10	0	to	1 12	6	
October	40 2	1 7'61	1 11	3	to	1 12	6	
November	40 3	1 7'48	1 10	0	to	1 11	3	
December	40 0	1 7'51	1 5	0	to	1 6	3	
1884.								
January	39 0	1 7'59	1 0	0	to	1 2	6	
February	37 9	1 7'76	1 0	0	to	1 2	6	
March	37 3	1 7'66	1 3	9	to	1 5	0	
April	37 7	1 7'78	1 5	0				
May	37 4	1 7'85	1 6	3	to	1 7	6	
June	37 0	1 7'66	1 7	6				
July	37 4	1 7'54	1 10	0				
August	37 6	1 7'52	1 5	0				
September	34 3	1 7'50	1 0	0	to	1 2	6	
October	32 4	1 7'40	0 17	6	to	1 0	0	
November	32 0	1 7'12	0 17	6	to	1 0	0	
December	30 10	1 7'04	1 10	0				
1885.								
January	31 5	1 7'08	1 10	0	to	1 12	6	
Difference per cent. in each year as compared with January 1882—								
1883	—8'57							
1884	—12'85							
1885	—29'80							

12. The following table shews the imports of wheat and wheat-meal and flour into England for the last three calendar years :—

Quantity of Wheat and Wheat-meal and Flour imported into England from Foreign countries in the calendar years 1882, 1883, and 1884.

	WHEAT.			WHEAT-MEAL AND FLOUR.			TOTAL.		
	Quantity.			Quantity.			Quantity.		
	1882.	1883.	1884.	1882.	1883.	1884.	1882.	1883.	1884.
	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	cwt.	Cwt.	Cwt.
<i>Comparative table of imports of wheat, wheat-meal, and flour into England during 1882, 1883, 1884.</i>									
Russia	9,571,021	13,293,358	5,401,964	...	...	...	9,571,021	13,293,358	5,401,964
Germany	3,083,921	2,871,095	1,090,368	1,990,403	1,928,769	1,746,514	5,074,324	4,799,864	2,836,882
France	7,379	9,498	19,023	220,269	163,898	154,349	227,648	173,396	173,372
Austrian Territories . . . . .	...	...	...	1,559,621	1,736,900	1,562,379	1,559,621	1,736,900	1,562,379
Turkey	526,439	1,128,074	503,926	...	...	...	526,439	1,128,074	503,926
Roumania	194,591	403,937	687	...	...	...	194,591	403,937	687
Egypt	174,862	1,174,391	999,578	...	...	...	174,862	1,174,391	999,578
United States :—									
On the Atlantic	20,347,230	14,259,195	14,321,320	7,777,262	11,270,918	10,340,567	42,836,885	37,336,750	32,946,697
On the Pacific	14,712,393	11,806,637	8,284,810						
Chili	1,656,361	2,310,126	1,055,964	...	...	...	1,656,361	2,310,126	1,055,964
British East Indies	8,477,479	11,243,497	8,009,909	...	...	...	8,477,479	11,243,497	8,009,909
Australasia	2,475,127	2,691,614	4,897,766	...	...	...	2,475,127	2,691,614	4,897,766
British North America	2,684,828	1,798,056	1,757,406	339,305	469,460	688,925	3,024,133	2,267,516	2,446,331
Other Countries	259,991	1,090,966	771,277	...	...	...	259,991	1,090,966	771,277
Ditto . . . . .	...	...	...	1,141,845	723,584	610,784	1,141,845	723,584	610,784
TOTAL	64,171,622	64,080,444	47,113,998	13,028,705	16,293,529	15,103,518	77,200,327	80,373,973	62,217,516

Great as the falling off has been, the Indian imports into England amounted to 12·8 per cent. of the whole quantity imported, against 10·9 per cent. in 1882 and 13·9 in 1883. Compared with the Russian trade of last year, the Indian imports contrast favourably.

13. The prospects of the rice trade continue to be doubtful; the stocks on hand in London were estimated (*Economist* of January 3, 1885) in the five years closing with 1884 as follows :—

	December 1880	Tons.
<i>Rice trade ; stocks in hand.</i>	1881	29,730
	1882	52,800
	1883	24,840
	1884	54,900
	1885	33,900

Prices of Rice in Europe ; competition of Saigon ; comparative figures of Saigon exports to Europe.

14. Prices have continuously fallen, and were very lately lower than at any former period, prices for Rangoon rice to arrive being quoted in London on February 7 :—

	s.	d.	s.	d.
1882	8	9	9	1½
1883	7	9	8	3
1884	7	3	7	9
1885	7	3	7	4½

The effect on rice of the excessively low price of maize, potatoes, and sugar, has been aggravated by the relations at present existing between the Governments of France and of China. Saigon rice, instead of looking for its

market in China, is now diverted to Europe, and the following table shews the increase of exports of Saigon rice to Europe during the last two years. The figures are taken from returns furnished by Her Majesty's Consul at Saigon :—

	1882-83.	1883-84.	1884-85.
	cwt.	cwt.	cwt.
1st Quarter	2,628,900	3,299,100	3,414,520
2nd "	1,405,560	2,095,600	2,579,280
3rd "	1,965,740	(Not received)	837,140
4th "	2,832,760	3,344,400	...

15. Siam and Japan are also entering the European market and exporting increasing quantities of rice. The temporary depression of the Burmah rice trade is due, unquestionably, however, not to competition, partial failure of crops, or low prices in Europe only, but in a great measure to over-speculation and excessive competition in 1883-84. With a revival of trade in Europe, and with a more sound and less speculative conduct of trade operations, we may hope for material improvement in the rice trade, which, for the moment, however, continues in a state of depression only too faithfully reflected in our returns of Customs duties.

Competition of Siam and Japan. Prospects of improvement in rice trade.

16. Turning from the interest which the Government of India in its capacity of an extensive owner of railways, or as the guarantor of the main Indian lines, is compelled in an extraordinary degree to feel in the development of the trade of the country, I proceed to give a view of another of those relations which, as I pointed out in paragraph 120 of my last year's Statement, it occupies outside the sphere of the ordinary operations of Governments. The following few facts shew how it was that we were called upon to meet the heavy excess expenditure, the figures of which have been given in my paragraph 7 in relation to our opium monopoly. The area under opium in 1883-84 was not, I believe, exceptionally large, but from causes connected with the atmospheric peculiarities of the season, the outturn was quite exceptional. The average yield per beegah in the Behar Agency was 5 seers $15\frac{1}{2}$ chittacks, against 2 seers 12 chittacks in the preceding year, which, however, was a year exceptionally bad, while in the Benares Agency it was 6 seers $7\frac{1}{2}$ chittacks against 4 seers $1\frac{1}{2}$ chittacks. The last estimate of the Behar Agency produce was 47,766 maunds, the gross weight of opium received, at 80-tola weight, was 55,379 maunds. In the Benares Agency, from figures furnished by the Opium Agent, it would seem that the outturn compared with that of the preceding ten years, was as follows :—

Opium crop of 1883-84. Comparison of outturn with that of previous years.

	Maunds.
1873-74	43,000
1874-75	39,201
1875-76	60,113
1876-77	61,561
1877-78	45,380
1878-79	56,636
1879-80	45,475
1880-81	45,505
1881-82	51,449
1882-83	42,213
1883-84	67,037

We had estimated, on account of Opium expenditure, for a sum of £2,352,900, we actually have had to pay a sum of £2,946,500. The storing of this largely increased quantity of opium led to no little difficulty in the Benares Agency,

and after the closing of the season's factory weighments, additional accommodation had to be furnished. The result, however prejudicial to our estimates of 1884-85, will enable us materially to increase our opium reserve. The prospects of the season now drawing to a close are again reported good, but there is no reason to suppose that the return will be equal to that of the preceding year.

Salt : progressive consumption steady but moderate.

17. In paragraph 16 of last year's Financial Statement is given a comparative table of the consumption of salt for the 11 corresponding months of each year from 1874-75 as compared with the previous year, and it was shewn that in the 11 months from 1st March 1882 to 31st January 1883, and from the 1st March 1883 to 31st January 1884 the increased consumption as compared with the corresponding months of 1881-82 amounted to 2,576,000 maunds. The consumption for the corresponding months of last year, namely, from 1st March 1884 to 31st January 1885 is 27,792,000 maunds, or 718,000 maunds in excess of the corresponding period of the preceding year. We have taken for our estimates a figure £72,000 in excess of the Budget Estimate of last year, and £61,700 in excess of the Revised Estimates. The increase of consumption continues to be steady, but not excessively large.

Savings Banks : increase in Depositors.

18. On the 31st March 1884 the number of depositors in District and Presidency Savings Banks was 91,981 against 88,836 on the same date of the previous year, or shewing an increase of 3,145 depositors. The increase occurred among the natives :—

	Europeans and Eurasians.	Natives.	Total
	No.	No.	No.
31st March 1883	20,232	68,604	88,836
" 1884	20,037	71,944	91,981
	— 195	+ 3,340	+ 3,145

These figures indicate a growth of the provident habits of the people of this country.

The balance at the credit of the depositors on the 31st March 1884 was £3,028,200 against £3,113,700 on the corresponding date of the previous year, or shewing a decrease of £85,500. This decrease is due, no doubt, to the opening of the Post Office Savings Banks.

Success of Post Office Savings Banks.

19. The Post Office Savings Bank system continues to be a marked success. At the end of March 1883 the total number of Savings Bank Accounts was 39,121, by the end of March 1884 it had risen to 84,848, and now at the close of January 1885 it stands at 116,528. The balance at the credit of depositors at the end of March 1883 was R27,96,796; by the end of March 1884 it had risen to R75,14,454, and now, at the end of January 1885, it stands at R1,26,10,610. Of the 84,848 accounts open at the end of March 1884, 8,410 were accounts in the names of Europeans and Eurasians, while 76,438 were accounts in the names of natives of India. Of the total number of accounts open at the end of January 1885, 12,617 stand in the names of Europeans and Eurasians, and 1,03,911 in the names of natives of India.

Post Office Savings Banks (within the limits of the Presidency towns) were opened at Madras on 1st April 1883, and at Calcutta and Bombay on the 1st May 1883. At the close of March 1884 the number of accounts standing in the books of these Banks was 6,361, and the balance at the credit of depositors R4,95,277. At the close of January 1885 the number of accounts is 10,786 and the balance at the credit of depositors R10,10,028. There is every reason, therefore, to be satisfied with the results. Out of the total number of depositors

at the end of March 1884, 1,191 were Europeans or Eurasians and 5,170 natives of India. Of the total number now shewn, 1,972 are Europeans and Eurasians and 8,814 natives of India.

The Presidency Savings Banks comprise a certain number of Sub-Savings Banks at small offices in the vicinity of Presidency towns as well as at the various town Sub-Offices, and the figures now given include the accounts at all these Sub-Offices.

20. The Life Insurance scheme for persons in the employ of the Post Office was introduced on the 1st February 1884, and has therefore been in force for a year up to the end of January 1885. The number of such persons who have insured their lives during this period is 339, and the total amount for which their lives have been insured is Rs 4,89,675. Of these, 37 were Europeans and Eurasians and 302 natives of India. *Post Office Life Insurance in experimental stage.*

During the first year of the scheme only about 3 per cent. of Post Office servants above the grade of postmen have taken advantage of it, and the scheme cannot therefore be said to have been an unqualified success hitherto. But in Madras, Bombay, and especially in Bengal, where English ideas and education are more wide-spread than in the rest of India, there is reason to believe that it is being appreciated. In Bengal 134 natives insured their lives, and in Madras 54. On the other hand, in the whole of the North-Western Provinces, Oudh, and the Punjab there were only 28 natives of the country willing to make use of the scheme.

21. The net imports of gold and silver during ten months of 1884-85 and for each year since 1880-81 are given below. Attention was drawn in last year's Financial Statement to the annual absorption of gold by India. The year 1883-84 is the highest point reached since 1869-70. *Imports of gold and silver.*

YEAR.	GOLD.		
	Imports.	Exports.	Net imports.
	R	R	R
1880-81	3,68,10,576	1,68,586	3,66,41,990
1881-82	4,85,63,920	1,24,078	4,84,39,842
1882-83	5,09,51,324	16,42,639	4,93,08,685
1883-84	5,46,94,568	61,412	5,46,33,156
1884-85 (10 months)	4,57,55,811	7,29,476	4,50,26,335

YEARS.	SILVER.		
	Imports.	Exports.	Net Imports.
	R	R	R
1880-81	5,31,61,563	1,42,35,822	3,89,25,741
1881-82	6,46,63,884	1,08,73,390	5,37,90,494
1882-83	8,35,82,318	87,75,849	7,48,06,469
1883-84	7,40,85,065	1,00,23,525	6,40,61,540
1884-85 (10 months)	7,21,77,086	1,59,86,152	5,61,90,934

22. Stock Notes have shewn no sign of improvement. Up to the end of December 1883 £190,400 worth of Stock Notes had been issued; at the close of 1884 the figure stood at £200,113. The subject has been under the consideration of the Government of India, who are about to address the Secretary of State upon it with a view of taking such measures as may possibly facilitate the use of the notes. It would be premature at present, until we know what the views of the Secretary of State are, to enter into any detailed discussion of this subject, which must be reserved for the ensuing year. *No improvement in Stock Notes.*

Detailed notes as to difference, above £10,000, in the Budget and Revised Estimates of 1884-85.

23. I proceed now to give the customary explanations under those heads where the receipts and the expenditure of the Revised Estimates shew considerable difference from the estimates taken in the Budget. Where the difference, whether increase or decrease, is not more than £10,000, I think it unnecessary to record here any explanation.

24. *Land Revenue (I)*; Decrease, £341,900. This is a net decrease, due mainly to Madras (£271,600) and Bombay (£72,300). The large reduction under Madras was owing to the exceptional character of the rainy season in 1884-85. Not only had the south-west monsoon in certain districts failed, but the north-east monsoon was very deficient in the northern part of the Presidency, while, on the other hand, it was accompanied in the south by serious floods. Hence considerable remissions and suspensions of land revenue have been brought about. In Bombay a similar failure of the monsoon in the Southern Mahratta country has led to postponement, in part, of the demand. These are the suspensions of land revenue spoken of in paragraph 7.

25. *Opium (II)*; Increase, £255,800. This is due in part to the fact that the opium sales having produced an average of ₹1,295-15-11 per chest, against ₹1,250, the figure taken in the estimates; and secondly, to a sale of 198 chests more than it was originally proposed to place on the market. The increased ratio of sales took place from the 1st January in the present year. There were delivered by Mr. Rivett-Carnac's Agency 2,268 maunds of Malwa opium, at a consistence of 90 per cent., being equivalent to the setting free of 1,712 chests of provision opium at 70 per cent. consistence. The amount of reserve at the close of 1885 is estimated at 18,297 chests.

Principal heads of Revenue.

26. *Salt (III)*; Increase, £21,100. This is mainly due to an increase of £85,300 in Bengal, and £20,000 in Bombay, against which, however, has to be put a decrease of £93,200 in Madras. The decrease in Madras is attributed to diminished consumption of east coast salt; secondly, the large extension of sales under the credit system, of which the effect will be to transfer to 1885-86 revenues which would otherwise have been collected in 1884-85; thirdly, the substitution of excise salt for monopoly salt, and the consequent omission from both the expenditure and revenue sides of the accounts, of the cost of manufacture, which under the monopoly system the Government used to pay to manufacturers, recovering it subsequently with the duty; hence the only real decrease is that arising from decrease of consumption of East Coast salt.

27. *Stamps (IV)*; Increase, £45,000. *Excise (V)*; Increase, £216,600. The increase under these heads is general and normal, in years of average prosperity, and calls for no particular remarks.

28. *Provincial Rates (VI)*; Increase, £53,600. This increase is the net result of increases and decreases in the several Provinces. The principal of these are, first, an increase of £66,000 in the Punjab, due to the circumstance that the assets of the Patwari's Fee Fund, (an incorporated Local Fund) have been transferred from under Land Revenue to this head; and, secondly, to a decrease of £22,400 in Madras due to postponement of collection of cesses to that amount till the ensuing year 1885-86.

29. *Customs (VII)*; Decrease, £259,500. This is the net result of a decrease of £194,500 in British Burmah, £75,000 in Bengal, and an increase of £10,000 in Bombay. The cause of this decrease has been sufficiently explained in previous paragraphs of this Statement.

30. *Registration (X)*; Increase, £15,200. This is due to the same cause as *Stamps* and *Excise*, namely, to general prosperity throughout the country during the year, and calls for no particular remark.

31. *Mint (XIV)*; Increase, £61,800, due to coinage of a larger quantity of silver than was anticipated, and to a gain arising out of a greater quantity of copper passing into circulation than was expected at the time the Budget was framed. *Post Office, Telegraph, and Mint.*

32. *Law and Justice (XV)*; Decrease, £53,800, being mainly due to diminished receipts from the sale of jail manufactures, and from Magisterial fees and fines.

33. *Marine (XVII)*; Decrease, £28,000. Of this, £20,000 is due to the falling off in Dockyard services and supplies to other Departments. A reduction of £3,700 is also made in the Burma Estimates, owing to short receipts from sale of vessels and stores, freight, passage, tonnage, &c. Under Bengal a reduction of £5,000 is made owing to short pilotage receipts, arising from the slackness of trade. *Receipts by Civil Departments.*

34. *Scientific and other Minor Departments (XX)*. The increase is £12,100; it is general and represents larger receipts than originally anticipated under Botanical gardens, experimental farms, sales of cinchona, and the other remaining subordinate heads of revenue.

35. *Interest (XXI)*; Increase, £47,300. Of this £23,100 occurs in England and £24,200 in India. The increase in England is due to the temporary investment at favourable rates of the surplus cash balances owing to the loan of three millions which was issued in May 1884 not being required for the discharge of debentures till August. The increase in India is due to interest on over-drawals of capital by guaranteed railways.

36. *Miscellaneous (XXIV)*; Increase, £63,300. This is always an uncertain figure, and the above increase is mainly due to the receipts from lapsed deposits being expected to reach a higher figure than was foreseen in the Budget. *Miscellaneous.*

37. *State Railways, Gross earnings (XXV)*; Decrease, exclusive of the East Indian Railway, £7,300. This is the net result of a series of figures of which the chief are, an increase of £10,000 in the Burma State Railways, £10,000 in the Eastern Bengal State Railway, and £97,500 in the Indus Valley State Railway, against a decrease of £47,500 in the Rajputana-Malwa Railway, £7,500 in the Nagpore and Chhatisgarh State Railway, £23,500 in the Northern Bengal State Railway, and £22,600 in the Calcutta and South-Eastern State Railway. The increase in Burma is due to additional mileage opened on the Sittang Railway, on which the receipts also have proved better than was expected. On the Eastern Bengal State Railway the improvement is due to the following causes. After the preparation of the original estimate it was resolved to amalgamate the Calcutta and South-Eastern State Railway and the Poradaha-Damukdia Section of the Northern Bengal State Railway with the Eastern Bengal State Railway; the figures of the Revised Estimates, therefore, represent the transactions of the combined undertakings. This estimate also includes a special credit of £29,500 on account of the estimated share of the assets of the Fire Insurance and Flotilla Reserve fund of the late Eastern Bengal Guaranteed Railway, credited to the Imperial Government. The increase in the Indus Valley State Railway is owing to the development of the wheat and seed traffic on that line. With regard to the decreases, that of the Rajputana Railway is due to loss of traffic in consequence of breaches on the line and on the Bombay, Baroda, and Central India Railway during the monsoon; to slackness of the wheat trade; and to a reduction of the rate of charge against the Rewari-Ferozepore State Railway for hire of rolling-stock. The decrease on the Nagpore-Chhatisgarh Railway is ascribed chiefly to the slackness of the grain market, and to reduction in the rates for carriage of grain and salt. The decrease in the Northern Bengal State Railway is due to the transfer of the Poradaha Section of the line, as already explained, and to the reduction of the charge levied for crossing the Ganges on the opening of the extension of the

same section to the new Ghat at Golabnagar. The decrease in the Calcutta and South-Eastern State Railway is due to its amalgamation with the Eastern Bengal State Railway from the 1st July 1884, and while the Revised Estimate represents receipts only up to the 30th June, the Budget Estimate of 1884-85 was based on a whole year's transactions. On the East Indian Railway there is a decrease of £580,000. This formidable decrease is due to the stagnation in the wheat trade which has formed the subject of preceding remarks.

38. *Guaranteed Railways, Net traffic receipts (XXVI)*; Decrease, £239,000. This is the net outcome of the following figures:—

	Increase.	Decrease.
	£	£
(1) Eastern Bengal Railway	73,000
(2) Madras Railway	45,000	...
(3) South Indian Railway	6,000
(4) Bombay, Baroda, and Central India Railway	10,000
(5) Great Indian Peninsula Railway	30,000
(6) Oudh and Rohilkund Railway	75,000
(7) Sindh, Punjab, and Delhi Railway	90,000

(1) *Eastern Bengal Railway*.—The figures are for the three months April to June 1884-85, the line having been taken over by Government from 1st July. The decrease on the Budget resulted from a decline in traffic, and from heavy outlay in excess of Budget provision on establishment and other charges, found necessary in connection with closing the Company's accounts and transactions.

(2) *Madras Railway*.—The improvement is due to the traffic being fairly good, and to an expected reduction of £25,000 on account of expenses.

(3) *South Indian Railway*.—Disastrous floods along this line caused several breaks in it, and interrupted the traffic for a comparatively long period. The disappointment of Budget expectations is due to these causes.

(4) *Bombay, Baroda, and Central India Railway*.—Breaks in the line during the last monsoon have brought about a reduction compared with the Budget Estimate.

(5) *Great Indian Peninsula Railway*.—The decrease is due to the Budget provision for expenses being insufficient by £50,000.

(6) *Oudh and Rohilkund Railway*.—The traffic not having proved as good as it was expected it would prove, combined with the circumstance of the line being extended at a later date than was anticipated, has resulted in the Revised Estimates taking a lower figure than the Budget of 1884-85.

(7) *Sindh, Punjab, and Delhi Railway*.—The Revised Estimate of receipts is £80,000 worse than the Original Estimate of the year. The goods traffic fell off considerably from June to September 1884, owing chiefly to the low price of wheat in Europe. Of the decrease of £80,000 the major part of £50,000 is, however, nominal, and is thus explainable—

1st,—£30,000 is due to a change in the system of accounting for receipts and charges on account of mileage and demurrage by which the *net result* is now shewn on the receipt or charge side of the Account, as the case may be, instead of the gross amounts being shewn on both sides of the Account, as formerly.

2nd,—£15,000 is due to a reduction in the rates for carriage of revenue stores. These changes have led to a corresponding reduction in charges. In the Revised Estimate of expenses £10,000 in excess of the Budget Estimate of 1884-85 have had to be provided to meet the cost of carrying out extensive renewals of permanent way and carriage and wagon stock. These renewals are expected to cost over £80,000, and but for this special and unforeseen expenditure

there would have been a satisfactory reduction over and above the nominal reduction due to the change in system already referred to.

39. *Irrigation and Navigation (direct receipts) (XXVII)*; Increase £105,500. Compared with the Original Estimate the Revised shews an improvement of £105,500, being the net result of the following differences:—

	Increase.	Decrease.
	£	£
Bengal . . . . .	...	5,000
N.-W. P. and Oudh	76,400	...
Punjab	36,100	...
Madras . . . . .	...	2,300
Bombay	300	...

The decrease in Bengal is ascribable to a falling off in the water-rates and Navigation receipts on the Orissa and Midnapur Canals. The increase in the N.-W. P. and Oudh is due to the exceptionally favourable rabbi season of 1883-84 and a good kharif season in 1884-85.

In the case of the Punjab the increase represents the net balance of an increase on the Western Jumna Canal, and of a falling off on the Bari Doab and Sirhind Canal. The increase on the Western Jumna Canal is due to the area of irrigation being increased because of scanty rainfall during the rabbi season of 1883-84, and the early part of the kharif season of 1884; while the falling off on the Bari Doab and Sirhind Canals is the result of irrigation being less than was anticipated. The decrease in Madras is due chiefly to the falling off of Navigation receipts from tolls and license fees. The increase in Bombay is trifling and does not call for any special remarks.

40. *Portion of Land Revenue due to irrigation (XXVIII)*; Increase £13,600: being the net outcome of figures in which the only notable increase is £16,600 in Madras, caused first by the completed channels of the Sangam Anicut project having been brought into operation for the first time, during the year; secondly, to the extension of irrigation in the Godavery and Kistna Delta systems; and thirdly, to the rate of calculation of charges in the Civil Department having been reduced from 7·2 to 5 per cent.

41. *State Railways (XXIX)*; Increase £38,200: mainly due to £17,500 under the Rewari-Ferozepore State Railway, arising from the extension of the line to Ferozepore, and to the fact of the Fazilka branch having been opened earlier than was expected; and to £22,500 on the Sind-Peshin State Railway, due to the conveyance of labourers and large quantities of material for the northern section of this line, formerly known as the Candahar State Railway.

42. *Southern Mahratta Railway (XXX)*; Increase £32,500, due to an extension of traffic.

43. *Interest on Ordinary Debt*; (1) Increase, £241,100. Of this increase £199,400 occurs in England, and is due chiefly to the payment of £184,200 on account of discount on the issue in 1884-85 of India 3 per cent. stock of 3 millions, and to the charge for interest on this loan (estimated at £67,500 in 1884-85). On the other hand, there is (1) a decrease of £31,500 in interest on Debentures, owing to £5,000,000 only having been renewed instead of £6,906,500, as provided in the original estimate; (2) a decrease of £15,000 on temporary loans; and a decrease of £4,000 in the payments of outstanding dividends. The small difference under India calls for no special remark.

44. *Opium (6)*; Increase, £593,600. This occurs principally in Bengal, and is due to the exceptionally large crop of 1883-84. Explanation has already been given in the body of the Statement in regard to this increase.

Receipts on account of Public Works not classed as Productive.

Expenditure. Interest.

Direct demands on the Revenue.

45. *Salt (7)*; Decrease £62,100. The saving is due to a reduction in salary, establishment and contingent charges, and in charges for manufacture, purchase, and freight. In Madras the gradual supersession of the monopoly by the Excise system has also resulted in diminished expenditure. In Bombay the saving occurs chiefly in the salt establishment for Portuguese India.

46. *Provincial Rates (10)*; Increase £58,400. This arises almost wholly in the Punjab, and is due to the transfer from "5. Land Revenue" to this head of the charges debitable to the Patwaris Fees Fund.

Post Office, Tel-
egraph, and
Mint.

47. *Telegraph (16)*; Decrease £33,500. The saving occurs in the Indian Telegraph Department, and is due chiefly to restricted outlay on works, and to savings in establishments.

48. *Law and Justice (19)*; Decrease £84,900. The decrease occurs in almost all the provinces, and is due principally to cheapness of grain and to limited expenditure on jail manufactures followed by diminished receipts.

Salaries and
Expenses of Civil
Departments.

49. *Police (20)*; Increase £11,900. The Central Provinces, Burma, and Madras shew a saving. The other provinces provide for small increases to meet the growing requirements of the Department. The decrease in the Central Provinces amounts to £17,000, and is chiefly due to the revised scale of salaries sanctioned in re-organising the Police establishment not having been introduced as early as was expected.

50. *Marine (21)*; Decrease £29,700. This is made up of decreases in India and increase in England. The decrease in India amounts to £42,700 and occurs chiefly in expenditure on account of dockyard services and supplies, followed by diminished receipts. The increase in England is due to charges on account of repairs of the steamer "Tenasserim."

51. *Education (22)*; Decrease £26,400. This occurs in small amounts in almost all the provinces, and is due to excessive provision in the original estimate.

52. *Political (25)*; Increase £167,800. The increase is mainly due to the following items:—

	£
Arrear payment of Amir's subsidy	29,800
Afghan Delimitation Commission	120,000

Miscellaneous Civil
Charges.

53. *Territorial and Political Pensions (27)*; Decrease £26,600. The variations occur in small amounts in all the provinces except the North-Western Provinces and Oudh, where there is a decrease of £10,000 due to the original estimate of the year having been taken at too high a figure.

54. *Stationery and Printing (30)*; Decrease £37,100. The charges under this head are expected to fall short of the amount they were originally expected to reach, by £37,100. Of this amount a saving of £14,300 occurs in India, the saving under England being £22,800. In England the saving is due to less outlay on stores.

Famine Relief
and Insurance.

55. *Famine Relief (32)*; Increase £12,000. This figure is thus distributed—

	£
Bengal	5,000
Madras	2,000
Bombay	5,000
	<hr/>
	12,000
	<hr/>

No provision was made in the original estimates. But in Bengal, the prevalence of scarcity in the western districts; in Madras, devastating floods in South Arcot and some of the southern districts; and in Bombay expected distress in the Kaladgi district, render the small assignments made, necessary.

56. *Protective Works, Railways (33)*; Decrease, £240,500. The decrease is due to the refund to the Government of the North-Western Provinces and Oudh of the contribution of £250,000 made from Provincial balances towards the construction of the Jhansi-Manickpur Railway, and the consequent curtailment of expenditure to that extent.

57. *Protective Works, Irrigation (34)*; Decrease £39,500. This figure is made up thus:—

	£
Bengal, Increase	40,000
India (General and Political) Decrease	55,200
Madras ditto	7,200
Bombay ditto	17,100
Net	<u>39,500</u>

The increase under Bengal is due to an additional grant sanctioned during the year for expenditure on the Orissa Coast Canal. The decrease under India (General and Political) represents the unutilised portion of the reserve held by the Department of Public Works to meet any applications for additional grants that might be made during the course of the year. The decrease in Madras is due to slow progress of work, for want of labour, on the Rushikulya project. The decrease in Bombay is due to short expenditure on the Nira Canal and the Mhaswad Tank, owing partly to the scarcity of labour and partly to the question of the waste weir of the Mhaswad Tank remaining unsettled till late in the year.

58. *Reduction of Debt (35)*; Increase, £18,000. This is due to a re-adjustment of the grants under the several heads subordinate to the major head "Famine Relief and Insurance" in order to make up the total grant to £1,500,000.

59. *State Railways (working expenses) (36)*; Increase, £33,600. The increase is due to the following causes: in the Rajputana-Malwa State Railway to the heavy renewals, to repairing the breaches on the line, and to charges now made under contract with the Bombay Baroda and Central India Railway for working this line; in the Nagpur-Chatargarh Railway, to heavy expenditure incurred in repairing flood damages; in the Burma State Railways, to the transfer to the Revenue Account of the maintenance charges of the new lengths of the Sittang Valley Railway originally included in the Capital Accounts, in the Tirhoot State Railway, to extensive renewals of sleepers and permanent-way; in the Northern Bengal State Railway to extensive renewals of sleepers and ballast and repairs of vessels. There is, however, a large decrease of £17,500 in the working expenses of the Indus Valley State Railway owing to a reduction in the expenditure of the Locomotive Department chiefly under fuel.

60. *East Indian Railway (Working expenses)*; Decrease, £161,200:—

	£
Working expenses	120,000
Surplus profits, and contribution to the provident fund	41,200
TOTAL	<u>161,200</u>

The reduction in the working expenses is due to reduced traffic and to a curtailment of outlay on renewals, &c., and that in surplus profits to a reduction in the net profits of the line.

61. *Guaranteed Railways (Surplus profits, Land and Supervision) (37)*; Decrease, £34,900. The decrease occurs principally in Bombay and Bengal (£10,800) owing to a larger credit expected from the Southern Mahratta Railway

Company on account of Supervision, and £13,600 to the payment of surplus profits, as the Eastern Bengal Railway did not earn a surplus during the half-year ending 30th June 1884.

62. *Irrigation and Navigation; working expenses (38)*; Increase £19,700. This occurs as follows:—

	£	£
Imperial Decrease	5,100	
Provincial Increase	24,800	
		<hr/>
Net increase		19,700

The decrease under Imperial is the net result of savings in establishment charges in the Punjab and increases in Madras, where additional expenditure has been incurred for repairing the flood damages on the Godavary and the Cauvery Delta systems.

The increase under Provincial occurs principally in the North-Western Provinces and Oudh, where additional outlay has been necessary for repairing the damages done by heavy floods to the Nadrai Aqueduct on the Lower Ganges Canal.

63. *Charges in respect of Capital (39)*; (a) Interest on debt. Increase £10,400. The increase here is chiefly due to provision on account of interest on the debentures and debenture stock of the Eastern Bengal Railway.

(b) *Annuities in purchase of Guaranteed Railways (including Sinking Funds.)*—Decrease £34,500. This decrease is nominal, as it is due to the issue of India Stock in redemption of a further portion of the Annuity of the East Indian Railway not provided for in the original estimate, and to change in the date of the payment of the Annuity of the Eastern Bengal Railway.

(c) *Guaranteed Railways Interest.*—Decrease, £17,800. This occurs in England, and is due to capital subscribed not having been paid up as early as was expected.

*Expenditure on
Public Works not
classed as Productive.*

64. *State Railways (Capital Account) (40)*; Increase, £24,400. This is composed of a decrease of £17,500 under Imperial, and of an increase of £41,950 under Provincial. The saving in Imperial is due to transfer of grant from this head to "43. Frontier Railways" to meet outlay on the Northern Section of the Punjab Northern State Railway. The excess under Provincial is due to transfers sanctioned during the year from "46. Civil Buildings, Roads and Services," to this head.

65. *Southern Mahratta Railway (42)*. The increase is £58,800, of which £27,800 falls under interest payments and £31,000 under working expenses.

66. *Frontier Railways (43)*; Increase £211,700. During the year additional grants amounting to £450,000 and transfers from other grants were sanctioned for the vigorous prosecution of these Railways. From the consolidated grant thus arrived at a portion has been transferred to "Expenditure on Productive Public Works, Capital Account."

67. *Irrigation and Navigation (44)*; Increase £29,900. This occurs principally in the Provincial Section of the estimates, and is due to additional grants having been sanctioned by the Chief Commissioner of British Burma, and by the Government of Madras during the year.

68. *Military Works (45)*; Increase £50,400. The increase is chiefly due to additional grants sanctioned for the Aden defences, and to the refund of an excess payment on account of the Army Head Quarter Offices, Simla.

69. *Civil Buildings, Roads and Service (46)*; Increase £103,700. The increase occurs in all the provinces in the Provincial section of the estimates, and is due to additional grants sanctioned during the year.

70. *Army*.—Decrease £128,400. The gross Budget figures were £16,098,600. The Revised Estimate is £15,970,200. The decrease is £128,400. This is due in part to the actual strength of British troops having been below the established strength; to the withdrawal, early in the season, of two regiments of British infantry for service in Egypt, in anticipation of their transfer to England in the ordinary course of relief; to favourable prices; to continued savings in medical supplies and services; and to reduced charges for railway and other transport, the estimate for which was too high. On the other hand the Zhob Valley expedition is estimated to cost £60,000.

71. *Exchange on transactions with London* (49). The amount provided in the Revised Estimate of 1884-85 is below that assigned in the Budget Estimate of 1884-85 by £285,200. The following table compares the original and present figures. The + entries represent gain, and the — entries loss by exchange:—

	Budget, 1884-85, £	Revised, 1884-85, £
Secretary of State's Bills	—3,807,700	—3,337,100
Advances for Suakim Expedition . . . . .	...	—75,000
Hong-Kong Bills	—30,000	—50,600
Guaranteed Railways	+147,200	+150,200
East Indian Railway	+135,100	+98,100
Rajputana-Malwa Railway . . . . .	...	+16,800
Southern Mahratta Railway	—93,000	—136,700
Military, Public Works, and Civil	+110,300	+81,400
TOTAL	—3,538,100	—3,252,900

The reduction of exchange under the Secretary of State's Bills is due to the following cause. When the Budget of 1884-85 was framed, the Secretary of State fixed his drawings at £16,500,000 true sterling, the rate of exchange adopted being 1s. 7½d. the rupee. During the course of the year, however, owing to an unexpected receipt of £1,704,400 on account of capital of Southern Mahratta Railway, and owing to the expected recovery of £325,000 true sterling on account of advances now being made in India towards the Suakim expedition, as well as to other causes, the Secretary of State has been able to relieve his drawings on India by £2,704,700. The present estimate of Council Bill drawings is £13,795,300 true sterling, and the rate of exchange at which these drawings have been taken is 1s. 7¾d. The provision on account of advances towards the Egyptian expedition is the exchange at 1s. 7½d. the rupee on the expected recovery in England of 40 lakhs of rupees advanced from the Indian treasuries.

Budget Estimates, 1885-86.

72. The Budget Estimate for 1885-86 is as follows:—

	£
Revenue	72,090,400
Expenditure	71,582,300
Surplus	508,100

The surplus presented for 1885-86 is, it will be seen, £508,100. To estimate, however, the real significance of this surplus attention must be directed to two points, which are material to a proper comprehension of the significance of the figures here presented.

In paragraph 58 of his Financial Statement for 1880-81, Sir John Strachey spoke as follows:—

"When the serious character of the financial obligations of the State in times of famine had been recognised, it became the duty of the Government of India to make sure that the public resources were adequate to meet the fresh strain imposed upon them. Upon careful enquiry we came to the conclusion that we must contemplate a liability from famine amounting, in loss of revenue and actual expenditure, to, on an average, £15,000,000 in ten years. It was clear that this liability must be included among our ordinary obligations, and that it would have been a fatal error to go on increasing the public debt to meet charges which must periodically occur. To enable us to discharge the liability thus estimated, we determined to aim constantly at a surplus of £1,500,000, supplemented by a further surplus of £500,000 to provide for extraordinary and abnormal demands other than famine, as, for example—to name the most serious of such demands—for war."

Remarks on the
nature of the
surplus above
exhibited.

Happily the most serious of such demands has not been made upon us, but in connection with our military position in India we decided, in the course of last year, to improve our communications, whether by railway or by road, upon our North-Western frontier; and, with the concurrence of the Secretary of State, we have determined to devote annually to capital expenditure a certain amount from our revenues until such time as our railway communications are completed. This year we have so devoted in all, inclusive of £85,000 for harbour defences, a sum of £585,000, besides an addition of £100,000 to the ordinary grant for roads, to be expended on certain frontier roads. This sum we may claim to look upon as equivalent, in its nature, to the surplus indicated in Sir John Strachey's remarks as desirable to have at our disposal for extraordinary and abnormal purposes such as those to which this sum is to be now applied. I mention this here, as it were *in limine*, because otherwise, in exhibiting the estimated surplus, the nature of our proposed transactions during the ensuing year may be misunderstood, and the conclusion may be formed that our revenues have been confined to normal expenditure unconnected with capital charges, such as those I am describing. It appears to me a matter for very great satisfaction that we have been enabled to devote a portion of our revenues to the execution of the policy indicated in the paragraph I have above quoted. All difficulties notwithstanding, we have been enabled to look to our revenue resources to meet demands which are extraordinary and abnormal, and to enable us to devote to them funds which were designed especially for emergencies of this nature. I shall enter presently more into detail on this matter, for it is closely connected with the main feature of the year which I am about to explain; but, for the reasons I have given, I deem it necessary to place these remarks in juxtaposition, as it were, to the balance above indicated. The second point to which attention must be directed is that, if we are to exclude from our surplus the grant from revenue for capital purposes, the surplus actually exhibited does not arise from an increase of revenue over expenditure; but from the fact that our expenditure, so far as it is effected in pounds sterling in England by means of sums made available there to the Secretary of State, is not represented at its exchange value in our accounts. In other words, the loss by exchange on £2,225,000 sterling is not entered in the accounts presented with these statements; and as that figure amounts to £585,000, by this amount are we, in effect, understating what should be regarded as our liabilities of expenditure. If we include on the one hand £585,000, the grant for railways and certain harbour defences, being capital expenditure, in our revenue expenditure, and exclude £585,000 from our surplus as representing the unexhibited loss on exchange, we arrive at about an equilibrium of revenue and expenditure. This much premised, I may go on to examine the nature of the provisions for the coming year.

73. The main features of the coming year are four : *first*, that it will give an effect, in the Budget, to the measures recommended, at the instance of the Government of India, by the Parliamentary Committee, for the construction of railways, with such further development as the circumstances of the time render imperative. *Secondly*, that it compels us, owing to the temporary stagnation of the wheat and rice trade, to take estimates for our railway and customs receipts at a considerably lower figure than those which in a normal year we should look for. *Thirdly*, that we have been compelled, owing to the fall in the value of silver, to take so low a rate of exchange as 1s. 7d. for our exchange. *Finally*, that we have devoted the sum of £500,000 above mentioned from our revenues for the improvement of our railway communications, besides certain further subsidiary sums for frontier roads and the defences of Aden and of certain harbours in India.

Four main features of the coming year.

74. The report of the Parliamentary Committee on Indian Railways has been long since published, and contains a great deal of matter which has no direct bearing upon the financial questions discussed in this Statement. But the Committee have made certain recommendations, which are in part still under the consideration of the Government of India and of the Secretary of State, and which, whatever may be the decision finally arrived at in regard to them, will have a very considerable effect upon our finances. I propose to summarise the recommendations to which I allude, and to point out, so far as can at present be seen, in what direction they will modify the arrangements hitherto existing, and what are the means which we possess to enable us to meet them from our resources. Briefly, the arrangements hitherto existing were these. Railways were divided into two classes, Productive and Protective; capital expenditure on the former, which were of a remunerative character, was from loan; on the latter, which were for protection against famine, and not necessarily remunerative, expenditure was from what is known as the Famine Insurance grant. The annual limit to loan expenditure of all kinds was £2,500,000, fixed by a Parliamentary Committee in 1879, in which was included expenditure on canals; the annual expenditure on Protective lines was £500,000. There was no formally sanctioned programme, whether as to works, or the time within which works were to be executed. These were the arrangements existing when the Parliamentary Committee of 1884 met; it remains to indicate the points on which that Committee proposed modifications. *Firstly*, the Committee recommended that the technical distinction which has been hitherto made between Protective and Productive lines should not be maintained. They proposed, therefore, that railways needed for protection from famine, or for the development of the country, be made as required, whether they be technically considered Protective or Productive. But they were strongly of opinion that the bulk of the lines made should be self-supporting. *Secondly*, they were of opinion that a careful forecast having been made of future requirements for Public Works over a considerable term of years, such a scale of expenditure upon railways should be adopted as could reasonably be maintained. *Thirdly*, they were of opinion that the amount proposed to be spent in railways by the Government of India during the next six years was moderate, and that, looking to the experience of past years and to present prospects there is very fair ground for expecting that an extension of the railway system in India on the scale proposed would have most beneficial effects. *Fourthly*, with regard to the recommendation of the Government of India that interest on the sum of £11,250,000 to be spent on Productive and Protective Railways should be partly provided by hypothecating £200,000 of the annual Famine grant above specified, they were of opinion that any such application of any portion of that grant would be entirely contrary to the purposes for which the fund was created, and they could not

Railways.

The Parliamentary Committee's recommendations.

concur in this suggestion. *Finally*, while expressing an opinion that the present limit of borrowing fixed by the Committee of 1878-79 at £2,500,000 might safely be enlarged, they thought the full responsibility of deciding upon the amounts to be borrowed from year to year, should rest with the Secretary of State in Council. They wished, in conclusion, most emphatically to endorse the declaration of the Government of India that the proposed extension of railways should not involve additional taxation.

Effect of their recommendations.

75. The practical effect of these conclusions will be somewhat as follows. Railways, whether Protective or Productive, whether, that is to say, railways solely designed as safeguards against the effect of famines, or whether partly or in whole projected with the view of opening up or connecting the centres of production or of trade, will alike be charged, so far as is necessary, to loan expenditure. Hitherto the latter only have been so charged, expenditure on Protective railways having been limited to the £500,000 annually available from the Famine Insurance grant, and to such small sums as could be spared from Revenue. The forecast having been made, it will be necessary to provide funds for its execution; but, so far as concerns capitalising from the Famine grant any portion of the funds necessary for payment of interest to the Companies to whom it was proposed to confide, under a guarantee, certain important railways, the proposal must be abandoned, and the sum of £500,000 hitherto spent in construction of Protective railways, will continue to be contributed from Revenue to Capital expenditure. The interest to be paid on account of the new guaranteed railways, therefore, as well as any additional interest to be paid in consequence of extension of the limits of our annual loans, will be furnished from the general resources at the disposal of the Government of India. The resources to which we had hoped to turn to assist us in part in this obligation, have been, so far as they depended on the partial capitalisation of the Famine Insurance grant, denied us; while, on the other hand, the Parliamentary Committee have endorsed the declaration of the Government of India that the development of its railways is not to be carried out at the expense of further taxation. Apart, however, from the scheme of railways which was laid before the Parliamentary Committee, the Government of India has since thought it necessary to propose, and the Secretary of State has approved, the carrying out of a scheme to strengthen our Railway communications on our North-Western frontier, the cost of which, inclusive of the Sibi-Quetta Railway, will amount to not less than £5,200,000. The cost of the railways remaining at the commencement of 1885-86 to be constructed during the ensuing five years by Government as distinct from those which it is desired to make over to Companies, is estimated, inclusive of extra capital for open lines, at about £19,000,000, the total of the two classes of communications thus amounting to £30,250,000.

To assist us in carrying out our proposed increased Railway expenditure, the recommendations of the Parliamentary Committee that the limit of annual loan should be raised above the limit hitherto prescribed, has, of course, received the attention which it deserved, and the matter is still under reference to the Secretary of State, who has not as yet given a final decision as to the amount which, in the discretion left him, he desires to fix. Besides the sum to be so raised by loan, in respect of capital expenditure, which from its magnitude we may put in the first line, we have further, in the second place, the annual grant of £500,000 above alluded to as hitherto devoted from the Famine Insurance Fund to Protective railways; and in the third place, we are desired by the Secretary of State to estimate in our Budget for such available surplus as it may be possible annually to provide. On this point, again, it has been found necessary to make a further reference to the Secretary of State; and it will be sufficient

for the present to say that in the ensuing year the sum of £500,000, as stated in paragraph 74 of this Statement, has been placed at the disposal of the Public Works Department for Railway capital expenditure. As to the liabilities which these three combined sources of expenditure will throw upon our Budget Estimates, we cannot speak with certainty until the decision of the Secretary of State is received, as to the limit within which the annual loan is to be fixed during the term of the execution of the proposed works. Until that sum is known, it is obviously useless to hazard any forecast as to the annual amount which we shall be called upon to set aside on our estimates to meet the interest on our own loans. Then there will be the annual grant of £500,000 to be provided from the Famine Insurance Fund. Next will come an annual grant from our revenues of such amount as they can provide. Finally, there will still remain, in the fourth line, to be met from our revenues, the interest required on the guarantee to be given to the Companies through whose agency it has been proposed to construct certain important lines. The net interest to be so paid has been calculated by the Accountant General, Public Works Department, as follows:—

	£
1st year	85,000
2nd "	157,500
3rd "	210,000
4th "	250,000
5th "	255,000
6th "	160,000

In his evidence before the Parliamentary Committee, Mr. Westland, Comptroller-General of Accounts, whose judgment on matters connected with Indian finance merits the most respectful attention, estimated that the Government of India, after providing for the interest on its own proposed loans and for the projected guarantees, and for the grant from the Famine Insurance Fund, but exclusive of any other regular grants from revenue for capital expenditure, could estimate for a surplus of £480,000 on a safe calculation of the Revenue and Expenditure, and at a low forecast of opium. He left out of his calculation arrangements with the Civil Funds which might be expected to have the immediate effect of relieving the Revenue Account for many years to come of about £200,000 or £250,000, and arrangements for the payment of non-effective charges to the War Office which would relieve the Revenue Account, for a few years at least, of £400,000 or £500,000. Mr. Westland, as above stated, included in his figures the entire reservation (since endorsed by the Parliamentary Committee) of the £1,500,000 Famine Insurance; and he finally explained that the surplus of £480,000 above stated might be reasonably expected to increase by about £414,000 every year; but he added that every farthing fall of exchange cost Government directly about £220,000, so that if exchange were to fall a farthing every year, the annual amount on the present financial position would be reduced from £414,000 to £194,000. It should be remembered, he added, that a fall of exchange tends in itself to increase revenue, presumably by stimulating the export of our Indian produce, and therefore the receipts of our railways.

76. Since Mr. Westland gave his evidence, the estimate of the exchange has fallen, not one, but two farthings, a sum equivalent, at his calculation, to £440,000, or more than the first year's annual increase which he estimated. There has also been added, as above explained, to the original scheme of the Government of India, an estimate of £5,200,000 for frontier railways, necessitating large grants from revenue; so that on the one hand our requirements have considerably increased, while, on the other, the annual estimated increase of surplus has, for the present year, been absorbed. Should exchange remain stationary, and by the revival of trade and the normal expansion of our revenues, should the annual increment

Effect on Indian revenues of railway proposals subsequent to those submitted to the Parliamentary Committee, and of the fall in exchange.

of the surplus which in the calculation above referred to was anticipated, be realised, our position at the commencement of the ensuing year will be certainly stronger than at present; but if we are further to obtain the indirect benefit from the late fall of exchange which is shadowed in Mr. Westland's remarks, it will be necessary that the price of wheat should so far rise in Europe as to stimulate a return of activity in the export of our wheat, and in the operations of our railways. Should we, on the other hand, be compelled to take, on our estimates, a lower rate of exchange than 1s. 7d., and should the stagnation of our export and our rice trade continue, the normal surplus indicated in Mr. Westland's calculations, let alone any possible annual increase thereto, will be matter of extreme doubtfulness. The above calculations, moreover, assume that in other respects the administration of the country will call for no considerably greater expenditure than that which at present is regarded as our normal expenditure. How far this assumption may be verified it is at present impossible to conjecture. We have since judged it necessary, for example, to add to our revenue grants for railway and other capital expenditure. To the criticism that will naturally be made that if, in one direction, increased expenditure is forced upon the Government of India, it should seek to restore the balance by economies in other quarters, the answer must be made that, in urging upon the authorities in England the economies resulting from a study of the Report of the Army Commission, the Government of India, though unhappily with but little success, did, in fact, adopt the course above indicated. The reasonableness and the expediency of its recommendations become more evident at a time when, in regard to the very Military estimates which already weigh so heavily on our resources, there are grounds for apprehending fresh demands for further increase. Apart from this, however, it requires perhaps to be again pointed out that under the system of Provincial contracts in which the several provinces have assigned to them for a term fixed charges and corresponding revenue, there are but few branches of expenditure reserved to the Government of India over which it exercises undivided control. It may, in a time of calamity, insist on temporary reductions; but it would be against the whole spirit of its arrangements, if it sought to acquire for itself increased resources during the term of contract at the expense of the revenues assigned to the Provinces, unless in case of pressing necessity. Such as are the sources of expenditure within the Government of India's direct control, they are of a nature which renders reduction peculiarly difficult; as, like the Post Office and the Telegraphs, they grow with the growth of the necessary requirements of the country, or with the extension of our Railway system; or, like the Mint, are almost beyond the power of Government to check, depending as they do on the ebb and flow of the precious metals; or are, finally, as in the case of works of irrigation or Protective Railways, essential to success in that vital struggle against famine and the financial losses which famine entail to which the Government of India is deliberately committed. What I have now said will, I think, be sufficient to shew that while in circumstances such as those which at this moment exist, and in spite of the recent heavy fall in exchange, there may be no reason to apprehend in the immediate future any insufficiency of our resources as estimated on the basis of the reforms introduced by Sir John Strachey and Sir Evelyn Baring, it would be more than hazardous to affirm that, in view of the possibilities threatening us at the commencement of 1885-86, there is at present no cause for anxiety. The Government of India is constantly called upon to entertain projects of various kinds, tending to reduction of taxation. No one is more anxious than I am to equalise the burden of taxation, and especially to lighten it on the classes—unhappily the large majority in this country—to whom taxation, however light, is necessarily onerous; but we are compelled, both from the necessities and the advantages of our position, to take in the whole financial

horizon, and if difficulties present themselves to us which are invisible to a more restricted survey, we can but deplore, while admitting in the abstract the cogency of much that is urged upon us, our inability to meet the views pressed upon our consideration. We have, indeed, during the present year, as in paragraph 2 of my last year's Statement I promised, taken the question of Court-fees into consideration, and we have consulted the several Local Governments as to modification in the Court-fee duties. We are not yet in possession of all their replies, but it is obvious that when, in the course of the ensuing year, we take up the subject for disposal, we shall have to give weight not only to the merits of this particular question, but to its relation to taxation of other kinds. We shall have, moreover, to consider this, and kindred proposals, in their relation to the necessities of our position, should there be reason to apprehend that we may be called upon to provide upon our estimates for considerably reduced assets resulting from further loss by exchange, or for considerably increased expenditure. I can at present in no way indicate what our position on this important point is likely to be; it is one of the objects of this Statement to place before the public the materials for forming such an opinion as can be at present formed, so that it may frame its own conclusions; but I think it will at least be apparent, from what I have said, that when we are simultaneously called upon by one to lower the scale of our Court-fees, by another to abolish the License Tax, by a third to abolish the Export Duties upon rice, we cannot but feel that these representations are made without adequate information as to their probable effect on the budgetary equilibrium of the country. I hope that the remarks which I have recorded above, and those which in the course of this Statement I shall have to make, will in some degree assist the public to understand what are the difficulties which await us in dealing with suggestions for reduction of taxation, or even for such redistribution of taxation as sacrifices on the whole any proportion of the resources now at our command. In the course of the ensuing year the final conclusions to be adopted on the Report of the Parliamentary Committee will have been settled. During the course of 1885-86 it may be expected that on the one hand we shall be in a better position to judge as to the prospects of a return of our hitherto active export trade, and of our position in regard to exchange, and on the other, to estimate the full amount of the liabilities which are likely to be entailed by the prosecution of our Railway schemes, as well as to gauge the pressure of exigencies, the final outcome of which it is not at present possible correctly to estimate.

77. While treating of the subject which has been dealt with in the above remarks, it is desirable that I should add a few words in regard to the financial relations of the Government of India with the several Local Governments and Administrations, as regulated by the terms of the Provincial contracts. It was not to be expected that a series of arrangements based, at the best, on the experience of comparatively few years, and on conditions on the whole so uncertain as those which surround the financial administration of India, should have presented no points to criticism, or offered no unforeseen difficulties. All allowance made, however, it may be confidently stated that the several Provincial contracts which are now entering on the fourth year of their quinquennial term, have proved to be equitable, and to have been founded upon calculations which leave the Governments severally concerned a margin of revenue over expenditure sufficient for their wants. The balances temporarily held by the Local Governments during the Afghan War were repaid them, in the course of the year 1881-82, to the amount of £670,000, as explained in my last Financial Statement. In some cases the existence of these balances has led the local authorities to embark upon a scale of expenditure which, as the balances approached exhaustion, it has been found impossible to maintain; and it is conceivable that the

*Financial relations
of the Government
of India with the
Provincial Gov-
ernments and
Administrations.*

Provincial finances would have been, on the whole, conducted with greater economy had there not occurred to them this windfall, bringing with it almost inevitably an inducement to increased expenditure in view of the various wants and necessities which never fail to be urged on the several Governments and Administrations. It was mainly with the object of guarding against the possible effects of too sanguine a view of its resources, which the existence of these balances was likely to encourage, that the Government of India, under instructions from the Secretary of State, fixed the minimum of balances for each province indicated in paragraph 103 of last year's Financial Statement. This element of risk notwithstanding, however, the system inaugurated by Lord Mayo, which has now fully taken root and become part of our system of local administration in India, has continued during the last three years to work greatly to the advantage of the several Governments who share in it. Friction has been reduced to a minimum; and if, as was inevitable, questions have from time to time arisen regarding the amount of assistance to be afforded by the Government of India to this or that Local Government in regard to some particular project or some reform involving an increased outlay of funds, they have given evidence of the existence of a spirit of mutual concession, which is in marked contrast to the relations existing in former times between the Supreme and the Provincial Governments under the centralised system of finance. In a few instances the Government of India, in view of its inability to concede all the assistance asked for, or to approve of the reduction of the balances to a sum lower than the amount settled in 1883, has found itself compelled, however reluctantly, to desire that the scale of expenditure should be reduced below the limits which in the opinion of the Local Government or Administration, although inconsistent with the maintenance of its balances, were advisable; or although not wholly refusing to contribute from our own resources to the urgent necessities placed before us, we have been unable to assent to the arguments presented for our consideration,—arguments having for their object such addition to the revenues placed at the disposal of the local authorities as must virtually have led to a revision of the terms of the contract into which, on behalf of their administration, they had entered. The considerations which I have exposed in the preceding pages will, I think, be held to have justified the rule of conduct adopted in these circumstances by the Government of India. They will show that if local authorities find themselves pressed occasionally to meet the expenditure which, in their reasonable desire for improvement, they consider essential, the Government of India has also burdens of its own to bear; which compel it to insist jealously on the maintenance of the relations into which it has entered with them, and which forbid it, even were such a course desirable, to entertain proposals having for their aim a review or revision of the arrangements completed in 1882-83. Nothing can be more true than what my predecessor in his Financial Statement for 1883-84 wrote—

“The contracts have not been made in any illiberal spirit. . . . Under these circumstances the Provincial Government must look solely to the gradual development of their own resources, and to economy in their own administration, to provide whatever further funds may be required for services classed as Provincial. . . . It may be, and probably is, the case that in almost every Province of India the funds available are not commensurate with the work which sooner or later will require to be done. This is the normal condition of a country whose necessities are great, while the tax-paying power of its population is small. Under these circumstances, progress in many directions will possibly be comparatively slow; and it is inevitable, under all the conditions of Indian Government, that it should be slow. But what I particularly wish to point out is that the Government of India cannot at present make any further grants from Imperial funds in order to ensure more rapid progress. Indeed in some respects it may be said that the Provincial Governments are in a better position to provide whatever funds may be required than is the case with the

Imperial Government. For the reasons which I have already given an element of stability is imported into Provincial Finance which Imperial Finance cannot at present possess. Not only do the three* points to which I have alluded constitute dangers which are wholly borne by the Imperial Government of India—not only does the fourth danger (famine) materially affect Imperial as well as Provincial Finance, but if any further fiscal reforms are to be made—and there are several which it would be very desirable to make—any loss of money which may accrue from their execution must be borne by the Imperial Treasury.

78. In the economies which the Government of India is itself compelled to exercise will be found, in fact, the justification of its insistence on an economical administration elsewhere; while the uncertainty to which its own sources of supply are subject, no less than its liability to be called upon at one and the same time for increased expenditure in various different directions, compel it to entertain with the utmost reluctance proposals having for their object any further alienation, during the term of the contracts or afterwards, of however small a portion of its own revenues. In my opinion this necessity is not without its advantages; for so long as it may be hoped that the Government of India is in a position to offer further resources, the expectation that it will do so when a sufficient case is put before it, will continue to be entertained. Nothing is more likely to encourage a prudent and economical treatment of their finances by the Provincial Governments than a clear understanding, such as I have endeavoured to convey, as to the position of the central Government itself. As I have already indicated, these remarks, so far as they refer to applications for assistance, must not be held to have any general application to the provincial authorities viewed as a whole; for the Government of India has, on the contrary, just cause to be grateful to them for the judgment with which they have husbanded their resources, and the economy with which their affairs are conducted. Nor, even in the instances which I have more specially in mind in making these remarks, have I the desire to convey the idea that there has been, in the management of local finances, any but the most loyal wish to improve the position of the Province, or to make any criticism other than that this wish has in those cases led to an inclination to work on the lines of the contract with a degree of energy which was beyond the bounds of prudence. My object is rather to explain that, while I am aware that in one or two instances the revenues assigned to the local authorities may have been found to have been less favourable than in the majority of cases, this fact alone, when the circumstances of the Government of India itself are taken, as they must be, into consideration, is not sufficient ground to justify us in acceding to the grant of increased revenues, or in admitting further liability which in truth we are not in a position to assume. If there is one thing more important than another in the conduct of Indian finance, it is that the Government of India, which is always at the best surrounded by uncertainties, should at least have the certainty that for a term of years it has settled its relations with the Local Governments. That is the only condition on which it can with confidence examine its own position, and ascertain the adequacy or otherwise of the resources at its own disposal. This consideration (which I may take this opportunity of saying is, to my mind, all important) must especially be adopted as the guiding principle of our financial administration at a moment when the difficulties which I have been treating of are assuming greater proportions; and when a fall in the exchange, which a few years ago would have been looked upon as absolute ruin to our finances, and which, in truth, is a burden greater than they can continue to bear, is to be met and provided for, concurrently with a stagnation in trade, and the necessities imposed on us by the deliberate resolve to incur, for the protection of our people from famine, and for the greater security of our frontiers, very considerably increased expenditure.

The Government of India compelled to adhere strictly to the terms of the Provincial contracts.

* NOTE.—War—Opium—Exchange.

Decrease in Customs duties in 1885-86.

79. I pass now to the second of the three heads which I have indicated in paragraph 73, namely, the effect upon our estimates of the present stagnation in the rice trade. As I have already dwelt at some length on the prospect of this trade so far as they are at present known to me, I think it will be sufficient to give here a few figures which will show at a glance what is the sacrifice of revenue to which, until that trade returns, we must be content to submit. The receipts from our customs in the Budget Estimates, the Accounts, and the Revised Estimates of the years 1882-83, 1883-84, 1884-85, and 1885-86, have been severally as follows:—

	Budget Estimates. £	Accounts. £	Revised Estimates. £
1882-83	1,181,000	1,296,119	
1883-84	1,255,100	1,187,266	
1884-85	1,289,500		1,030,000
1885-86	1,175,000		

It will be seen from these figures that in the 1884-85 Revised Estimates there has been taken a figure lower by £151,500 than any hitherto shewn, whether in the Budget or in the Accounts; while, although in the estimate of the ensuing year we have thought ourselves justified in adding considerably to the Revised Estimates of 1884-85, believing the depression of the rice trade to be at its lowest, the figure we have taken is below any which, whether in the Budget or the Accounts of previous years, has hitherto been shewn.

80. I come now to the third of the four points indicated in paragraph 73 as constituting the main features of the coming year, namely *Exchange*. A glance at the following figures, which give the annual result of exchange in transactions with London during the years 1871-72 to 1883-84, with the Revised Estimate of 1884-85, and the estimates of 1885-86, will convey some notion of the burden imposed on our finances by this growing difficulty, and will show what a monstrous cautle exchange cuts out from the resources at our command.

Loss by exchange.

Year.	Loss by exchange. £	Average rate of Secretary of State's Bills. s. d.
1871-72	428,920	1—11'12
1872-73	691,287	1—10'81
1873-74	879,411	1—10'35
1874-75	785,820	1—10'22
1875-76	1,355,861	1—9'64
1876-77	2,059,311	1—8'49
1877-78	1,554,922	1—8'79
1878-79	3,225,831	1—7'76
1879-80	2,926,403	1—8'
1880-81	2,716,809	1—7'95
1881-82	3,556,700	1—7'89
1882-83	3,081,433	1—7'52
1883-84	3,838,756	1—7'54
1884-85 Revised Estimate	3,252,900	1—7'3
1885-86 Budget	3,573,600	1—7'

81. It is explained, in the course of this Statement, why the loss by exchange in 1884-85 and again in 1885-86 is apparently less than in some of the previous years, namely, that the Secretary of State has been able to furnish himself with funds in England which assisted in keeping down the total amount of his bills. But for this, in the ensuing year 1885-86, we should have had to estimate for loss by exchange at a figure certainly not less than £4,000,000. Unless exchange improves during ensuing years, we must regard ourselves as liable to have to

make provision upon our Budgets for an item of little less than four millions in excess of that which at the commencement of the last decade we were called upon to meet. The highest point reached by the Secretary of State's bills and telegraphic transfers during 1884-85 has been 19'85 in May last, and the lowest 18'92 in February. I append a table shewing the bills drawn each month, with the concurrent produce in sterling, and the rate of exchange, as well as the amount drawn on telegraphic transfers, the sterling equivalent, and the rate at which they were obtained.

	1884-85.						<i>Result of Secretary of State's drawings during 1884-85.</i>
	Bills.	Produce in sterling.	Rate of exchange.	Telegraphic Transfers.	Produce in sterling.	Rate of exchange.	
	R	£	d.	R	£	d.	
April	4,79,000	39,234	19'65	2,04,60,000	1,686,946	19'78	
May	10,59,000	87,004	19'71	1,44,41,500	1,195,370	19'86	
June	16,05,500	138,070	19'54	88,14,000	723,080	19'68	
July	68,99,000	560,991	19'51	97,95,000	798,625	19'56	
August	33,82,500	274,844	19'50	24,25,000	197,559	19'55	
September	21,46,000	174,363	19'50	15,00,000	121,880	19'50	
October	34,56,000	278,671	19'35	41,00,000	332,109	19'44	
November	92,25,000	734,332	19'19	45,75,000	365,078	19'15	
December	1,09,09,000	855,237	18'85	32,75,000	260,511	19'09	
January	1,39,96,000	1,112,948	19'08	54,70,000	435,205	19'09	
February	1,51,31,000	1,191,116	18'89	40,90,000	324,383	19'03	
		(11 months.)					
TOTAL	6,83,78,000	5,456,816	19'15	7,89,45,500	6,440,754	19'58	

82. Since June last, when the rate began to decline, there has been no prospect of recovery. The time is probably approaching when this question of the fall in the value of silver will come more prominently before public attention. The policy of the President of the United States in favour of a temporary suspension of the coinage of silver has been unequivocally pronounced; and although there exists considerable doubt as to how far that policy will be endorsed by the American Legislature, the uncertainty which for the present must continue to hang over the question will maintain the depression of exchange. In the next place, the Conference of the Latin Convention is about to meet, and on the measures taken in consequence of the deliberations of the Conference, the immediate future of silver must greatly depend. Speculation on the subject in a Statement of this nature would be idle; but there seems no reason to hope that we have as yet seen the worst of our difficulties under the head of exchange; and if causes which are operating unfavourably to it, whether connected with trade or with the decision which may be taken by the Latin Convention or the American Legislature, are accentuated, it seems clear that the Government of India, unless it is able to obtain the attention of other Governments to its own views upon the question, may be called upon shortly to choose between deficit, or measures involving some degree of increase in taxation.

83 The fourth and last item to which I have drawn attention in paragraph 73 is the grant of £500,000 for our railways, provided especially with a view to assistance in so much of our contemplated expenditure as is connected with the improvement of our frontier communications. It has always been hitherto the policy of the Government of India to meet demands of this nature, so far as they can be met, from its revenue: revenue failing, the Government of India is prepared to have recourse to borrowing. The remarks made by Sir John Strachey in paragraph 49 of his Financial Statement for 1880-81, express so entirely and succinctly my own opinion on this subject, that I may be allowed to quote them here. He says,—

"The reasons for which it is right to provide for the charges of the war out of current income apply equally, and indeed with greater force, to the charges for the frontier railways.

Although they will permanently benefit the country, it is plain that we could not construct them with borrowed money on the grounds on which we borrow for productive public works, and that their cost must be included among our ordinary charges. If, however, we could not have paid for them out of our ordinary revenue, it would have been quite right to borrow for their construction. I should have said this because the works are absolutely necessary, and because the political and financial evils of borrowing would be less serious than those involved by fresh taxation. I should not have defended borrowing for these railways on the ground that they will benefit posterity as well as the present generation. That is a matter about which I know nothing; but I know that posterity will have quite enough to do in bearing its own burdens."

*Grants from
Revenue for
Harbour Defences.*

84. The amount of the annual grant from revenue must in future obviously depend on the annual condition of our finances. All that I can say at present is that for my own part I am extremely desirous to devote as much as possible from revenue to the construction of railways, of which the portion which concerns our frontier communications must remain in great part unproductive. To the same class of grants belongs the item of £15,000, which we have devoted to the improvement of the defences of Aden; and a further item of £70,000 which we have placed at the disposal of the Military Department as a first instalment to be expended in the defence of our harbours. That we should have been able, in spite of the second and third of the four considerations which I have enumerated in paragraph 74, to make these additional grants, is evidence of the elastic nature of our revenues; but in view to all that has been said as to our financial prospects, I should be sorry to commit myself to an assurance that our revenues will continue to permit us to devote as much annually to the completion of the several works indicated, although no effort will be spared to enable this to be done. Meanwhile the following figures shew what has been the State or Guaranteed expenditure under the Revised Estimate in 1884-85, and what are our estimates for 1885-86. The Budget Estimate for 1884-85 was ₹6,59,19,000 only; being ₹73,44,100 less than the Revised Estimate of that year, which, again, is ₹1,96,87,100 in excess of the Revised Estimate of 1883-84. The difference between the Revised Estimates of 1883-84 and the Budget Estimate of 1885-86 is therefore no less than £2,701,100 conventional sterling.

Expenditure on Railways during 1884-85 and 1885-86 on State responsibility.

	Revised Estimate, 1884-85.	Budget Estimate, 1885-86.
(1) <i>Directly expended by Government—</i>	₹	₹
Charged to Loan	3,08,06,000	2,76,62,000
Ordinary State Railways	*8,05,000	†29,38,000
Charged to Protective Grant	89,81,000	50,00,000
East Indian Railway (excluding converted annuities)	29,50,000	34,00,000
Eastern Bengal Railway (excluding debentures)	9,30,000	28,00,000
Charged under Frontier Railways	13,87,000	50,00,000
TOTAL	4,58,59,000	4,68,00,000
(2) <i>Expenditure by Companies on the responsibility of Government—</i>		
Guaranteed Railways	1,31,11,000	1,73,19,000
Southern Mahratta Railway	1,19,87,600	1,64,68,000
TOTAL	2,50,98,600	3,37,87,000
GRAND TOTAL	7,09,57,600	8,05,87,000

* Excluding expenditure on Surveys and miscellaneous charges, amounting to ₹11,06,500.

† Ditto

Ditto

Ditto

₹10,42,000.

85. I think I have given now such a general view of the situation as it presents itself to us in making our estimates for the ensuing year, that it will be unnecessary to dwell further on the subject taken as a whole, and I may pass to the detailed explanations which it is usual to embody in the Budget Statement with regard to the increases and decreases under specific heads. I shall endeavour to make these as short as possible, and indeed, it seems to me that the custom of marshalling these figures in the body of this Statement, is one which, with exception, perhaps, as to figures treating of subjects of unusual interest, will in future be more honoured in the breach than in the observance. Where the amount of increase or decrease is less than £10,000, no explanation will be offered in the following remarks.

Explanation of details of difference between Revised Estimate, 1884-85, and Budget Estimate, 1885-86.

86. *Land Revenue (I)*; Increase, £787,900. Compared with the Revised, the Budget Estimate for 1885-86 shews an increase of £787,900, made up chiefly of £25,400 under British Burmah, £76,900 Punjab, £407,700 Madras, and £270,000 Bombay.

Principal Heads of Revenue.

In the case of Burmah increased revenue is expected from capitation tax and from other miscellaneous sources. In the Punjab the increase is due to collection of revenue in suspense, and to revision of settlements. In Bombay and Madras the increase arises to a considerable extent from arrears of collections, suspended owing to the partial failure of crops in 1884-85.

87. *Opium (II)*; Increase, £175,500; due to the expected recovery of our opium revenue from the depression of 1884-85. Of this net difference, an increase of £236,800 occurs under Bengal, and a decrease of £59,400 under Bombay. The number of chests to be sold in the calendar year 1885 is 49,992; due notice will be given of the amount which it is proposed to sell in the year 1886. The price taken for 1885-86 is rather less than 1,250 per chest, the average of the year 1884-85 having been 1,296. The Malwa opium scheme introduced, as explained in last year's Statement, by Mr. H. Rivett-Carnac, continues to work satisfactorily; 2,500 maunds at 90° consistence will be bought this year, against 2,268 in 1884-85.

88. *Salt (III)*; Increase, £50,000.—The Budget for 1885-86 shews an improvement over the Revised of 1884-85 of £50,000. This difference is arrived at as shewn below:—

	Increase.	Decrease.
	£	£
Burmah . . . . .	...	8,500
Bengal . . . . .	...	30,000
Madras	88,500	...
	<hr/>	<hr/>
	88,500	38,500
	<hr/>	<hr/>
Net increase	50,000	

With regard to Burmah it is expected that the large stock that will be laid in, in 1884-85, will render replenishment on an extensive scale unnecessary in 1885-86, and that in that year local manufacture will remain stationary. Hence the reduction in revenue.

In the case of Bengal it is thought better not to place the Budget at as high a figure as the Revised Estimate.

With regard to Madras the larger estimate for 1885-86 is based principally on an anticipated increase of sales of East Coast salt, and on an anticipated increase of consumption generally.

89. *Stamps (IV)*; Increase, £55,400. The increase occurs chiefly in Bengal and in the North-Western Provinces and Oudh. In Bengal it is due to an

expected increase in revenue resulting from the passing of the Bill for the registration of permanent tenures. In the North-Western Provinces and Oudh it is due to the transfer to this head from Land Revenue and Law and Justice of Revenue Record Fund and Criminal Record Fund receipts, which used to be received in cash, but which are now recovered in stamps. In the Punjab, allowance has been made for the further progress in revenue of which the actuals of past years justify the expectation in 1885-86.

90. *Excise (V)*; Increase, £56,500. This occurs mainly in Madras, where it is anticipated that Toddy farms and Arrack farms in rented districts will yield an augmented revenue.

91. *Provincial Rates (VI)*; Increase, £62,900.

In the Central Provinces an improvement of £6,800 is expected from the Patwari cess, being the result of administrative reforms that are in progress. In Assam the revenue will, it is anticipated, yield £13,000 more, because of the rates being doubled in Sylhet. Slight increases are also expected in districts where there are waste land grants.

In the North-Western Provinces, owing to a re-arrangement in the Village Watch circles, and to an increase in the number of watchmen in Oudh, higher revenue is expected in 1885-86. Madras and Bombay shew an improvement of £22,500 and £14,200, respectively. As these rates are raised from land, they are affected in the same way, and, generally, to the same extent, as receipts under Land Revenue. The remarks made under "I. Land Revenue" at paragraph 86 against Madras and Bombay apply also to the head Provincial rates.

92. *Customs (VII)*; An improvement in trade is expected to yield an increase of £145,000, compared with the Revised Estimate. The Revised Estimate of 1884-85 was however taken at a figure considerably below the Budget of that year.

93. *Forest (IX)*; Increase, £78,700. The increase may be ascribed generally to expected increased demand for timber, and to the development of timber operations.

Post Office, Telegraph, and Mint.

94. *Post Office (XII)*; Increase, £41,300. This is due to an anticipated increase in the sale of ordinary postage stamps, and to an expected increase in receipts on account of Money Orders, the growth of the revenue under both heads justifying the advance in the estimates.

95. *Mint (XIV)*; Decrease, £39,000. This is a very uncertain head, and difficult to estimate. A reduction of £39,000 is made because it is not considered safe to expect that silver to the same extent will be coined in 1885-86 as in 1884-85.

Receipts by Civil Departments.

96. *Law and Justice (XV)*; Increase, £31,200. This head shews an improvement of £31,200 compared with the Revised. Nearly the whole of the increase occurs under Bengal and the North-Western Provinces and Oudh, where larger receipts are expected from sale of Jail manufactures and from the hire of convicts.

97. *Interest (XXI)*; Decrease, £31,000. Of this £23,100 occurs in England and £7,900 in India. In 1884-85, owing to the favourable state of the money market, the loan of £3,000,000 required for the discharge of debentures in August was issued in England in May, and during the interval the available portion of the abnormally swollen cash balance was invested on terms which were at the time unusually favourable. For 1885-86 only normal receipts have been estimated for. The decrease in India occurs in interest on overdrawals of Railway capital.

98. *Receipts in aid of superannuations, &c. (XXII)*. The increase is £51,000, and is almost entirely due to credits of subscriptions towards the Bengal

Civil Fund. No final arrangement for the taking over of this Fund has yet been made, but the question is being considered, and the contingency is provided for in the Estimates.

99. *Miscellaneous (XXIV)*; Decrease, £48,900. This is an uncertain head, and one for which it is difficult to make an estimate a year in advance. In preparing the Revised Estimate of 1884-85 it was found that certain receipts which were expected to fall in would justify the Budget of that year being raised by £63,300. It is not considered safe at present, however, to put the Budget figure of 1885-86 at more than £14,400 above the Budget figure of 1884-85.

100. *State Railways (Gross Earnings) XXV*. The Budget Estimate of 1885-86 provides for an improvement of £682,100 compared with the Revised Estimate of 1884-85. This improvement is in large part nominal, being indebted for £300,000 to the inclusion of the Sindh, Punjab, and Delhi under State Railways for the last quarter of the year. The main results are:—

	Increase.	Decrease.
	£	£
Rajputana-Malwa	172,500	...
Umeria Colliery	13,700	...
Nagpur and Chhattisgarh	10,000	...
Burma	60,000	...
Eastern Bengal	110,000	...
Tirhoot	12,000	...
Naraingunge-Dacca-Mymensingh	18,500	...
Cawnpore-Achneyra	25,000	...
Indus Valley	...	45,000
Sindh, Punjab, and Delhi	300,000	...

Rajputana-Malwa State Railway.—The Budget Estimate for 1885-86, £1,475,000, includes the estimated earnings of the Rewari-Ferozepore State Railway, hitherto shewn under the non-productive head of Account, XXIX. State Railways. The inclusion in the present estimate of the transactions of this line explains the large difference between the Revised Estimate for 1884-85 and Budget Estimate for 1885-86. A small improvement in the traffic has also been allowed for.

Umeria Colliery.—No provision was made in 1884-85. But it is expected that the colliery will earn £13,700 during 1885-86.

Nagpur and Chhattisgarh State Railway.—An increase of £12,500 is allowed for during 1885-86, owing to the better prospects of the grain traffic.

Burma State Railways.—The Budget Estimate for 1885-86 is placed at £60,000 higher than the Revised Estimate for 1884-85, owing to an additional length of 81 miles on the Sittang Railway expected to be opened for traffic on the 1st April next, as well as to provide for development of traffic generally.

Eastern Bengal State Railway.—An increase of £110,000 is provided for during 1885-86. A full year's earnings will accrue instead of the transactions of nine months only. The prospects of the traffic next year are good, and it is hoped that the estimate will be fully realised.

Tirhoot State Railway.—The Budget Estimate provides for an increase of £12,000 during 1885-86, which, it is believed, will be realised, as the Hajee-pore extension will be opened for the whole twelve months, against five months in 1884-85. Moreover a further short length of line is likely to be opened during the year.

Naraingunge-Dacca-Mymensingh Railway.—An improvement of £18,500 is provided for during 1885-86 owing to an additional length of 75.62 miles expected to be opened about 1st August next.

Cawnpore-Achneyra State Railway.—The Budget Estimate for 1885-86 provides for an increase of £25,000. This will, in all probability, be realised, as in the previous year the Farakhabad-Hathras and Jumna Bridge sections were only opened from the 1st July 1884, or for nine months of the year only, while in 1885-86 a whole year's earnings of these sections are provided for.

Indus Valley State Railway.—The line altogether is doing remarkable well, and judging from present prospects, the Revised Estimate is placed at £705,000. This figure, it is believed, will be fully realized. It is not considered advisable, at present, owing to the uncertainty of the wheat traffic, to place the receipts of 1885-86 at a higher figure than £660,000.

Sindh, Punjab, and Delhi Railway.—The Budget Estimate for 1885-86 provides for the estimated earnings of the last quarter of that official year under *State Railways*.

East Indian Railway (gross earnings). The Budget Estimate for 1885-86 provides for an improvement of £280,000 on the Revised Estimates. It is believed that to this extent trade will revive during next year. The estimate, it will be observed, is £300,000 less than the Budget Estimate of 1884-85.

101. *Guaranteed Railways (net traffic receipts) (XXVI).* This head shows a decrease of £14,000. Excluding the Eastern Bengal Railway, which became a State Railway from the 1st July 1884, and under which a net issue of £1,300 was provided in the Revised Estimate of 1884-85, the rest of the differences are given below:—

	Increase.	Decrease.
	£	£
Madras Railway . . . . .	...	25,000
South Indian Railway	25,000	...
Bombay, Baroda, and Central India Railway	30,000	...
Oudh and Rohilkhund Railway	45,000	...
Sindh, Punjab, and Delhi Railway . . . . .	...	70,000
Great Indian Peninsula Railway . . . . .	...	20,000

Madras Railway.—The Budget Estimate for 1885-86 is £25,000 worse than the Revised Estimate for 1884-85. The receipts during 1885-86 are entered at the same figure as the Revised Estimate. The expenses, however, are placed at £25,000 more than in the Revised Estimate.

South Indian Railway.—An improvement of £30,000 has been provided for in the Budget Estimate. The estimates for 1885-86 place the gross revenue at £20,000 more than the Revised Estimate which, there is every reason to believe, will be realised, as the traffic is steadily improving. Heavy expenditure in connection with the restoration of the bridges and works damaged by the floods of this year will have to be met in 1885-86.

Bombay, Baroda, and Central India Railway.—In the Budget Estimate for 1885-86, an increase of £30,000 is provided for, as compared with the Revised Estimate for 1884-85. This is due to the additional traffic expected.

Oudh and Rohilkhund Railway.—An improvement in the traffic may reasonably be looked for during 1885-86, and an additional length of line will, it is expected, be opened for traffic during the year. The Budget Estimate shews a net improvement of £45,000 compared with the Revised Estimate of 1884-85.

Sindh, Punjab, and Delhi Railway.—The Budget Estimate provides for the transactions of the first nine months of the official year only, *viz.*, from 1st April to 31st December 1885. As the line will very probably be taken up by Government on the 1st January 1886, the transactions for the remainder of the year are allowed for under *State Railways*; and hence a decrease £70,000 compared with the Revised Estimate for 1884-85. The figures entered in the Budget are normal, and do not call for any special remark.

102. *Irrigation and Navigation (Direct Receipts) (XXXI).* The Budget Estimate for 1885-86 shews a decrease of £173,400 compared with the Revised Estimate for 1884-85:—

	Increase. £	Decrease. £
Punjab . . . . .	...	13,100
Madras	300	...
Bombay	1,300	...
Bengal . . . . .	...	...
North-Western Provinces and Oudh . . . . .	...	161,900
Total	1,600	175,000
	173,400	

The decrease in the Punjab is the net result of a reduction in the estimated receipts by Civil Officers on account of owner's rates on the Western Jumna Canal, counterbalanced to some extent by increase in revenue due to the opening of the Chenab Canal, and of increased irrigation and better rabbi crops expected from the operations of the Bari Doab and Sirhind Canals.

The small increase of £300 in Madras is due chiefly to the increased revenue expected from the Kurnool Canal.

The expected increase in Bombay is due chiefly to anticipated realisation of arrears of previous years on account of certain Canals; to expectation of a sufficient supply of water in the Hathmati Canal; and to extension as well as to the probable increase in the water-supply from the canal furnishing the town of Poona.

The decrease of £161,900 in the North-Western Provinces and Oudh is the result of the failure of the Nadrai Aqueduct, Lower Ganges Canal, as until such time as the new works are completed, only about half the required supply can be passed down from the head works at Narora.

103. *State Railways (XXIX).* The Budget Estimate for 1885-86 shews a decrease of £85,900 as compared with the Revised Estimate for 1884-85, and consists mainly of an item of £87,500, decrease in the Rewari-Ferozepore State Railway. No provision has been made in 1885-86 for this railway, because the estimated earnings of the line for that year are included in those of the Rajputana-Malwa State Railway, under "XXV. State Railways."

104. *Subsidised Railways (XXX).* Southern Mahratta Railway. The Budget Estimate for 1885-86 provides for an improvement of £67,500, because the line now open will be worked for 12 months, and an additional length of 103 miles will, it is expected, be opened early in April.

105. *Civil Buildings, Roads and Services (XXXIII).* The Budget Estimate for 1885-86 shews a decrease of £68,600. Nearly the whole of the decrease occurs under India, General, and under Bengal. In the case of the former the Revised Estimate of 1884-85 contains an abnormal receipt of £23,100 on account of arrears of previous year's contributions for roads in Scindia's territory realised in 1884-85. With regard to Bengal, where the decrease is £41,300, the Revised Estimate for 1884-85 provides for an abnormal receipt of £46,000 realised from the East Indian Railway Company on account of the value of Railway Offices in Fairlie Place, Calcutta. The remainder of the decrease in Bengal is due to an expected decline in ferry receipts.

106. *Interest on ordinary debt, 1885-86; (1) Decrease, £388,200.* This Expenditure: arises as follows:—

	£
England	166,000
India	222,200
TOTAL	388,200

The saving in England would have been more but for a provision of £60,000 on account of interest on the loan to be raised in England in 1885-86. The decrease in England is accounted for by the absence of provision on account

of discount which had to be paid in 1884-85 on the three million 3 per cent. stock raised in that year. In 1885-86 £90,000 have been provided representing interest on the 3 per cent. India stock issued in 1884-85 and for which only £67,500 were provided in that year. On the other hand decreases occur under interest on Temporary Loans and Debentures, the former owing to repayment of the loan, and the latter to the conversion of the 4 per cent. Debentures, amounting to 5 millions, into $3\frac{1}{2}$ per cent. Debentures.

The decrease in India amounts to £222,200, and is due principally to the transfer of capital from the ordinary to the productive portion of the Account, on account of the capital expenditure on State Railways and Irrigation.

107. *Interest on other obligations*; Decrease £63,400. Of this £62,600 occur in India and £800 in England. In India a saving £84,000 arises out of new arrangements with the Bengal Civil Fund, and an increased charge of over £20,000 for interest on Savings Bank Balances.

108. *Assignments and Compensations (4)*; Increase, £16,400. This occurs principally in Bombay, where provision has been made for the award of compensation to be paid for the closing of salt works in Goa.

*Direct demands on
the Revenues.*

109. *Opium (6)*; Decrease, £468,300. The Revised Estimate for 1884-85 includes a provision of £593,600 in excess of the Original Estimate chiefly because of the exceptionally heavy outturn of the opium crop of 1883-84. The estimate of 1885-86 has been fixed for a smaller outturn.

110. *Salt (7)*; Increase, £32,700. The increase occurs chiefly under India (General), and Bombay and is due to increased provision on account of establishments, salt purchase, and freight.

111. *Excise (9)*; Increase, £20,100. The increase is general, but in Bengal an excess of £10,300 has been provided to give effect to the recommendations of the Excise Commission.

112. *Forest (13)*; Increase, £28,100. The increase is general and occurs in all but the North-Western Provinces and Oudh, where there is a decrease of £21,900 on account of charges for the Collection of Timber.

*Post Office, Tel-
egraph, and
Mint.*

113. *Post Office (15)*; Increase, £35,100. The increase occurs chiefly in the "conveyance of mails" and is partly due to larger provision on account of the pay of overseers, runners, &c., for the Road establishments.

114. *Telegraph (16)*; Increase, £51,300. The increase occurs principally in England, £33,900. The increase is due to a larger amount of stores being necessary to meet the growing requirements of the Department.

*Salaries and Ex-
penses of Civil
Departments.*

115. *Law and Justice (19)*; Increase, £145,600. The increase is general, and occurs in all the provinces of British India. The increase in Bengal amounts to £49,300, and is chiefly due to the appointment of three new Judges to the High Court and to expected increased outlay on raw material, &c., for Jail manufactures. The increase in the North-Western Provinces and Oudh, amounting to £22,100, is chiefly due to the formation of a separate office for the Legal Remembrancer; to the transfer of Distainers (Kurk Amins) charges to this head from the head Personal Deposits; to the transfer of Criminal Court Record Fund Charges from 5 Land Revenue; and to full provision for Jail supplies and services, and for Jail manufactures. In the Punjab the increase is £33,600, and is provided to meet the salaries of the newly appointed Divisional and District Judges with their establishments, and to cover the higher rates of salary to Deputy and Assistant Commissioners under the re-organisation scheme of the Punjab Commission.

116. *Police (20)*; Increase, £49,900. The increase is distributed over most of the Provinces. In the North-Western Provinces and Oudh, the increase amounts to £15,100, and is due chiefly to extra provision for Clothing and for Village Police.

117. *Marine (21)*; Increase, £35,300. This arises chiefly under India, General, and is due to the addition of the *Canning* to the Marine establishment preparatory to its being fitted up as a troopship; to increased work in the

Bombay Dockyard, and repairs to the Hydraulic Lift preparatory to its being made over to a private Company.

118. *Education* (22); Increase £81,300. The increase is general, and is due to the spread of education. In the North-Western Provinces and Oudh an increase of £14,800 is provided to meet additional expenditure on Inspection, Normal and Local Schools, Grants-in-aid, &c. In Bombay the increase amounts to £35,000, and for the most part represents new grants to Primary Schools within municipal limits.

119. *Medical* (24); Increase £30,100. The increase is general, and is due to the growing requirements of the Department.

120. *Political* (25); Decrease £84,200. The decrease is chiefly due to a reduction of £60,000 in the provision for the Afghan Delimitation Commission, and to the absence of arrear payments on account of the Amir's subsidy.

121. *Scientific and other Minor Departments* (26); Increase, £45,500. The increase occurs chiefly under India (General), and Bombay. Under India (General) the increase amounts to £20,800, and is due to larger provision for survey charges. Under Bombay the increase of £10,500 is on account of the Indian and Colonial Exhibition of London and the Fine Arts Universal Exhibition of Antwerp.

122. *Superannuations, Allowances and Pensions* (29); Increase £106,000. In India a decrease of £23,000 is expected. In England larger payments to the extent of £129,000 are anticipated on account of annuities due to Government taking over the Bengal Civil Fund in 1885-86. *Miscellaneous Civil Charges.*

123. *Miscellaneous* (31); Decrease £15,000. This occurs chiefly in India, (General) and is due mainly to the absence of provision for special payments made in 1884-85 on account of compensation for damage and detention of Petroleum in Calcutta.

124. *Protective Works, Railways* (33); Decrease £398,100. The Revised Estimate for 1884-85 included £388,100 unappropriated in 1883-84 and re-allotted in 1884-85. No such re-allotment occurs in 1865-66, for which year only the fixed portion of the annual grant has been assigned. *Famine Relief and Insurance.*

125. *Reduction of Debt* (35). The increase of £360,400 is due to the reduction in the grant for Railways, which sets free a corresponding sum for reduction of debt.

126. *State Railways (Working Expenses)* (36); Increase £436,700. The increase is the result of a series of figures, of which the following are the principal items:— *Expenditure on Productive Public Works (Revenue Account).*

	Increase.
	£
Rajputana-Malwa Railway	147,500
Burma Railway	38,000
Eastern Bengal Railway	52,500
Naraingunge-Dacca-Mymensing Railway	18,500
Cawnpore-Achneyra Railway	12,500
Sindh, Punjab, and Delhi Railway	180,000

Rajputana-Malwa Railway.—The increase is partly nominal, representing the expenses on account of the Rewari-Ferozepore line hitherto shewn under the non-productive head of account, viz., 41. State Railways Revenue Account. An increase of £17,500 occurs on account of the surplus profits for the half-year ending 30th June 1885, payable to the Bombay, Baroda, and Central India Railway for the working of the line. The additional expenditure provided under this Railway will be set off to some extent by credits in the Civil Accounts under Superannuation Allowances and Pensions, Stationery and Printing, Miscellaneous and Police. The credits on these accounts are roughly estimated at £40,000.

Burma Railway.—The additional assignment is due to an additional mileage of 81 miles being expected to be opened on the Sittang Railway from 1st April 1885, and to an anticipated expansion of traffic.

The increase under *Eastern Bengal Railway* amounts to £52,500, and is due to the amalgamation with this line of the Calcutta and South-Eastern Railway and of the Poradaha-Damukdia section of the Northern Bengal State Railway. Increased provision has also been made for expenditure owing to larger estimated traffic.

Naraingunge-Dacca-Mymensing Railway.—An additional length of 75·62 miles is expected to be opened about 1st August next, and the increase in the Budget is to meet outlay on this extension.

Cawnpore-Achneyra Railway.—The increase provides for increased mileage; for sleeper renewals; and for improving the assignment of certain portions of the Cawnpore-Farakhabad section of the line.

Sindh, Punjab, and Delhi Railway.—This line will probably be taken over by Government on the 1st January 1886. The Budget Estimate for 1885-86 provides for the estimated expenses of the last quarter of that year.

East Indian Railway Working expenses.—Decrease, £64,800. The decrease is due to a reduction of expenditure on account of renewals, and to a falling off in the payment on account of surplus profits, due to the falling off in the revenue of the 2nd half of 1884 and the 1st half of 1885.

127. *Guaranteed Railways (Surplus profits, Land and Supervision) (37);* Increase, £20,900. The increase is brought about by the necessity for provision in Madras of £15,300 on account of land required for the Beypore-Calicut Extension.

128. *Irrigation and Navigation.*—Increase, £11,300. The increase is due to additional capital outlay on the several projects.

129. *Charges in respect of Capital (39); (a) Interest on Debt; State Railways;* Increase, £137,300. The increase is chiefly due to gradual increase in the capital expenditure on State Railways.

East Indian Railway.—Increase, £18,900. An increased provision is made to cover the charge on account of interest on India stock and interest on Capital, Capital advance, and Stores suspense accounts.

(b) *Annuities in purchase of Guaranteed Railways (including Sinking Funds).*—Increase, £96,700. The increase is due to a full year's provision having been made in 1885-86 on account of the annuity for the Eastern Bengal Railway, against provision in the Revised Budget of 1884-85 for only the payment of the proportion of the annuity due on the three months ending 31st October.

130. *State Railways, Capital Account (40);* Increase, £206,900. The increase is due to provision being made on account of the Lucknow-Sitapur-Kheri Line, the construction of which has been sanctioned by the Secretary of State.

131. *State Railways (working and maintenance) (41);* Decrease, £56,000. The decrease is chiefly due to the expenses of the Rewari-Ferozepur Line having been transferred to 36. State Railways, and included under Rajputana-Malwa Railway.

132. *Subsidised Railways (42);* Decrease, £51,200. This is the net result of the following changes:—

	Increase.	Decrease.
	£	£
Guaranteed Interest . . . . .	...	36,400
Subsidy	6,500	...
Payments for Land . . . . .	...	21,300

Expenditure on
Public Works not
classed as Pro-
ductive.

Under guaranteed interest the decrease is due to the cessation of payments on this account to the Bengal Central Railway and to the Rohilkhund-Kumaon Railway from 1st January 1885. The increase under "Subsidy" represents the payments to the Rohilkhund-Kumaon Railway and to the Assam Railway. The decrease under payments for land is the amount by which the requirements under this head in 1885-86 are expected to fall short of the payments in 1884-85.

Southern Mahratta Railway.—Increase, £73,000. Of this £24,000 occurs in interest charges and £49,000 in working expenses. The former is due to additional provision being made to cover the interest on the additional capital raised by debentures, and the latter to provision being made for an additional length of 103 miles which it is expected will be opened for traffic early in April.

133. *Irrigation and Navigation (44).* The decrease amounts to £75,000, and occurs as follows:—

	£
Imperial	30,500
Provincial	45,600
	<hr/>
	76,100
Local (increase)	1,100
	<hr/>
Net decrease	75,000
	<hr/>

The decrease is due to the Government of India not being able to provide a larger sum than £525,000 for total outlay in 1885-86, from imperial resources and to a heavy reduction in the grant for Provincial Public Works in Burma. There is an increase of £9,900 in Bengal, due chiefly to an increase of expenditure on the Orissa Coast Canal which is approaching completion.

134. *Military Works.*—Increase, £117,100. The Budget for 1885-86 provides (1) fixed annual grant of one crore of rupees; (2) one and half lakhs in addition for the Aden defences; (3) seven lakhs for Bombay Defences; and (4) the lapse of the current year's grant, ₹55,000.

135. *Civil Buildings, Roads, and Services (46).* This is a net increase of £47,500 due to the addition of £100,000 to the estimates, being the grant for frontier roads.

136. *Army (47);* Decrease, £204,800.

The net estimated cost of the army in India for the financial year 1885-86 *Army Services.* (excluding war charges and receipts) is £14,881,000, or a little below £15,000,000, which may be considered to be about the normal military expenditure in India and in England. The above sum provides for the estimated cost of the British army serving in India, the sanctioned number at the present time being more nearly complete than it was at any time during the five years immediately preceding the Afghan War. Dealing alone with army expenditure in India, there is a net increase of £36,200, which is explained by the fact that under the grant for regimental pay, allowances, and charges there is an increase of £48,600, due to the rate of exchange for the pay of British troops in 1885-86 having been fixed at 1s. 7½d., the rate for 1884-85 being 1s. 8d. There is also a large increase in the purchase of country-brewed beer, which will be supplied to all but three stations in Bengal, and which is slowly superseding English beer in the Madras and Bombay presidencies. The increase is counterbalanced by a corresponding reduction in the Home charges. Under the head of "ordnance establishments, stores, and camp equipage" there is an increase of £22,115, consequent on the outturn of small-arms ammunition at the factories having to be largely increased to replace reserves which it was found necessary to condemn.

There is an increase of £36,169 "miscellaneous services," chiefly consequent on the provision of £20,000 for land required in connection with the new redoubts in course of construction at Lucknow. The grant for volunteers, consequent on the growth of the movement, and revised rates of pay for sergeant instructors, shows an increase of £13,975, while on the other hand there is a reduction under the head of commissariat establishments, supplies, and services of £28,532, which is due to favourable prices of supplies, and anticipated saving in railway and transport charges owing to reduced rates and a small relief. As regards the home charges, the gross estimate for 1885-86 is lower than that of any year since 1873-74. This is due partly to a reduction in the pension charges for British troops, and partly to reduced demands for stores. The charges for the Indian troop service are also very low. The estimated charge for stores is lower than it has been for nineteen years. The decrease is due partly to the economical administration of the several departments, and partly to the substitution of country products and manufactures and malt-liquor for stores hitherto imported from England. From both points of view the reduction is satisfactory.

Whatever may be the case in the future, at the close of 1884-85 the total net military charges in India and England were lower than they have been at any time during the past ten years, and this has been effected without prejudice to efficiency or any reduction in the authorised aggregate strength of the army, and notwithstanding that the non-effective and superannuation charges have in recent years largely increased. But for these and additional expenditure caused by changes of organisation in the British army the Government of India are in no way responsible. This fact, however, does not lessen the uncertainty which prevails with regard to what the demands on the above account may amount to, and they are, in consequence, a source of considerable anxiety to those who are responsible for army expenditure in India.

Cost of Indian troops employed in the expedition to Suakim.

137. The Indian Government will continue to bear the ordinary charges of the troops who have been or who may be sent to the Suakim expedition. All extraordinary charges—all charges, that is to say, other than those which would have been, in ordinary course, incurred had these troops remained in India—will be defrayed by the English Government.

138. *Exchange on Transactions with London (49).* Compared with the Revised Estimate of 1884-85, the Budget Estimate of 1885-86 shews an increase of £320,700. The figures of both years are compared below. The entries with + against them represent Gain, and those with — represent Loss.

	Revised Estimates, 1884-85.	Budget Estimates, 1885-86.
	£	£
Secretary of State's Bills	—3,337,100	—3,624,700
Expedition to Suakim	—75,000	—118,800
Hong-Kong Bills	—50,600	—41,900
Guaranteed Railways	+150,200	+136,300
East Indian Railway	+98,100	+121,800
Rajputana-Malwa Railway	+16,800	+25,000
Southern Mahratta Railway	—136,700	—158,600
Military	+7,000	+13,900
Public Works and Civil	+74,400	+73,400
TOTAL	—3,252,900	—3,573,600

The Secretary of State's drawings have been fixed at £13,773,700 against £13,795,300 in the Revised, the rate of exchange adopted for 1885-86 being 1s. 7d. against 1s. 7³/₄d., the rate taken in the Revised. The Secretary of State's

drawings have been taken at the figure quoted above on the assumption that £2,225,000 true sterling will be raised in England by way of loan, and that £481,200 (the equivalent of 60 lakhs of rupees at 1s. 7.25d. the rupee) will be recovered in England on account of sums advanced in India towards the expedition to Suakim.

139. Having brought the analysis of the financial situation, such as it presents itself, and of the detailed figures explaining variations between the Revised Estimates and Budget Estimates for 1884-85 and the Revised Estimates for 1884-85 and Budget Estimates for 1885-86, to a close, it remains only briefly to sum up our situation. The remarks made in the Preliminary paragraph have been, I trust, sufficiently illustrated in the course of this Statement. The prospects of our revenues, the heavy demands which they have been called upon to bear, and the liabilities to which we may yet be exposed, require no further explanation. The year commences with a surplus which is more less considerable according as the grants for capital expenditure are included in or excluded from our calculations. If during the ensuing year we are not called upon to submit to any material increase of expenditure, the estimates, based as they are on a very low rate of exchange and a very moderate calculation as to the revival of our trade, may, I think, be trusted to bear the test of trial. Should trade revive or exchange become more favourable, we shall have resources ample to meet our estimated expenditure. On the other hand, it is impossible to say whether additional expenditure may not in the course of the year have to be provided for, exceeding the limits of any addition which our revenues may reasonably hope to derive from the strengthening of our railway receipts or from the improvement in our exchange. To put it in other words, heavily as we are weighted from the two causes above indicated, there is no reason why our resources should not fully suffice to meet all normal expenditure during 1885-86. But if abnormal expenditure, whether of a temporary or permanent kind, is forced upon us, our estimates, even should they be strengthened by a more favourable combination of exchange and trade, may very probably prove unequal to meet it. It is to be hoped that the financial prosperity, the good harvests, and the undisturbed peace, which have of late years been accorded to us will continue. But it is necessary to state clearly the position in which, owing to the concurrence of a variety of unfavourable conditions, we find ourselves placed, in order that considerations which inevitably presented themselves when the estimates were being framed may be fully explained to the public, and that we may not be charged, should difficulties increase upon us, with having taken too sanguine a view of our position.

*Concluding
remarks on
estimates.*

Ways and Means.

140. In the Financial Statement for 1884-85 it was anticipated that the Secretary of State would draw during 1883-84 £17,800,000 true sterling; that the balance in Indian Treasuries on 31st March 1884 would be £12,440,000; that the Secretary of State would draw during 1884-85 £16,500,000 true sterling; that assistance must be obtained during the year to the extent of £2,500,000, either by loan raised in India or by reduction of the drawings of the Secretary of State; and that the year would close on 31st March 1885 with a balance in the Indian Treasury of £11,010,850.

The Secretary of State actually drew in 1883-84 £17,599,805 true sterling, and the year 1884-85 opened with a balance in Indian Treasuries of £13,199,926, being £759,926 in excess of the estimate.

No loan was raised in India during the year, and the Secretary of State reduced the estimated amount of his drawings, so that his total drawings for the year 1884-85 are now taken at £13,795,300 true sterling.

It is expected, if the Secretary of State should draw the amount he proposes to draw, that the year 1885-86 will open with a balance in Indian Treasuries of £11,920,000; that the Secretary of State will require during the year £16,804,900 true sterling; and that if he were to draw the whole amount from India during the year, the amount in the Indian Treasuries would require to be supplemented by a loan of £3,500,000 (350 Lakhs of Rupees). The amount available for reduction of debt under the grant for Famine Relief and Insurance in 1885-86 is, however, in round numbers £680,000, (68 Lakhs of Rupees) and it will obviously be best to take this amount to reduce borrowing, rather than in actual reduction of debt previously incurred. The total amount to be borrowed has for the purposes of the estimates been taken at 282 lakhs of rupees, equivalent to about £2,225,000 true sterling. The Government of India has urged on the Secretary of State the inexpediency of attempting to borrow 282 lakhs of rupees in India this year, and the Secretary of State has accepted this opinion and agreed to find the equivalent sum of £2,225,000 true sterling in England during 1885-86. But while the Government now announces its intention of borrowing in England, and of not borrowing in India this year, it must be distinctly understood that no pledge is given, and that the Government of India does not hold itself precluded by anything now said from borrowing, in case of necessity, in India, or partly in India and partly in England, whatever sums of money may hereafter be found necessary for the service of the year.

The total requirements of the Secretary of State in 1885-86 being £16,804,900 true sterling, and it being anticipated that of this amount £2,225,000 true sterling will be obtained by loan or otherwise in England, there will remain £14,579,900 true sterling to be remitted from India. Of this sum it is estimated that the Secretary of State will receive £806,200 true sterling on account of repayments by Home Government of advances made in 1884-85 and 1885-86 for the Suakim expedition, leaving £13,773,700 true sterling to be drawn by bills and telegraphic transfers during the year. The closing balance of the year in Indian Treasuries on 31st March 1886 is estimated at £10,204,526.

Summary.

141. The following is a summary of the chief points in the foregoing Statement:—

1. The Accounts of 1883-84 shew a surplus of £1,387,496. An analysis of the surplus shews it to be partly due to revenues collected in anticipation of the following year, 1884-85.

2. The Revised Estimate of 1884-85 shews a deficit of £716,200.

3. The causes of this deficit are, the stagnation of the export wheat and rice trade, the heavy expenditure connected with the extraordinary opium crop of 1883-84, the collection, in anticipation, of Land Revenue, above alluded to, the suspension of a considerable amount of Land Revenue in Bombay and Madras, until the year 1885-86, in consequence of the partial failure of the rains in the year 1883-84, and the grant of a considerable sum from revenue for capital expenditure on frontier Railways.

4. Statistics are given illustrating the great fall in exports in most of the Indian products during the year, and the abnormal expenditure on account of the opium crop.

5. The consumption of salt and progress of Savings Banks continue satisfactory, but Stock Notes shew no sign of improvement.

6. The net import of gold during 1883-84 was Rs5,46,33,156, being the largest import since the year 1869-70. In 10 months of 1884-85 the net import of gold has been Rs4,50,26,000.

7. The Revised Estimates of 1884-85 provided for drawings by the Secretary of State to the amount of £13,795,300, being £2,704,700 true sterling less than the Original Estimates of the year.

8. The surplus of 1885-86 is estimated at £508,100, but the estimates on which this surplus is framed include, on the one hand, a grant of £585,000 from Revenue for Capital Railway Expenditure and for Harbour Defences, and, on the other, they take credit for £585,000, being the nominal saving in exchange on estimated short drawings by the Secretary of State.

9. The net Opium Revenue for 1885-86 has been taken at £6,547,300.

10. The opium crop of 1885 promises well: the reserve on the 31st December 1884 was 2,296 chests. The probable reserve on December 31st, 1885, will be 18,297 chests.

11. Due notice will be given of the amount of opium to be sold during 1885.

12. In the Estimates of 1885-86 the rate of exchange has been taken at 1s. 7d., and provision made for drawings by the Secretary of State to the amount of £13,773,700.

13. It is intended that the usual Public Works loan should be raised in England this year, but no pledge on the subject is given.

A. COLVIN.

March 17th, 1885.

APPENDIX I.

ACCOUNTS AND ESTIMATES.

Accounts	1883-84.
Revised Estimates	1884-85.
Budget Estimates	1885-86.

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General Statement

RECEIPTS.	For de- tails, vide Abstract.	ACCOUNTS, 1883-84.	BUDGET ESTIMATE, 1884-85.	REVISED ESTIMATE, 1884-85.	BUDGET ESTIMATE, 1885-86.
		£	£	£	£
Revenue—					
Principal Heads of Revenue—					
Land Revenue . . . . .	...	22,361,899	21,888,200	21,546,300	22,334,200
Opium . . . . .	...	9,556,501	8,594,200	8,850,000	9,025,500
Salt . . . . .	...	6,145,413	6,328,900	6,350,000	6,400,000
Stamps . . . . .	...	3,513,201	3,533,000	3,578,000	3,633,400
Excise . . . . .	...	3,836,961	3,796,900	4,013,500	4,070,000
Other Heads	A	6,623,716	6,562,800	6,294,000	6,580,800
TOTAL PRINCIPAL HEADS	A	52,037,691	50,704,000	50,631,800	52,043,900
Post Office, Telegraph, and Mint	"	1,672,761	1,734,700	1,789,200	1,792,900
Receipts by Civil Departments	"	1,427,729	1,455,600	1,402,100	1,426,300
Miscellaneous	"	1,512,604	1,256,100	1,369,400	1,346,500
Revenue from Productive Public Works	"	13,240,507	13,631,100	12,923,900	13,707,000
Receipts on account of Public Works not classed as Productive	"	879,897	917,700	1,008,700	920,400
Receipts by Military Departments	"	956,232	861,200	866,100	853,400
TOTAL REVENUE . . . . .	...	71,727,421	70,560,400	69,991,200	72,090,400
Debt, Deposits, and Advances—					
Permanent Debt (net incurred)	C	3,062,953	2,221,100	1,155,400	2,205,000
Unfunded Debt (net incurred)	"	352,480	763,800	855,000	648,400
Deposits and Advances	"	...	376,200	725,300	236,100
Loans to Municipalities, Native States, &c. (net Recoveries)	"	171,960	115,400	12,700	308,100
Capital of Guaranteed and Subsidized Companies (net Receipts) . . . . .	"	...	...	...	...
Remittances (net)	"	10,120	...	301,100	170,300
Secretary of State's Bills drawn	"	17,599,805	16,500,000	13,795,300	13,773,700
TOTAL RECEIPTS . . . . .	...	92,924,739	90,536,900	86,836,000	89,432,000
Balance on April 1st—India . . . . .	...	14,821,550	12,440,050	13,199,926	11,920,020
England . . . . .	...	3,429,874	3,606,174	4,113,221	2,215,112
GRAND TOTAL . . . . .	...	111,176,163	106,583,124	104,149,147	103,565,140

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 17th March 1885.

E. W. KELLNER,
Deputy Comptroller General

Accounts and Estimates.

R10 = £1

DISBURSEMENTS.	For details, vide Abstract.	ACCOUNTS, 1883-84.	BUDGET ESTIMATE, 1884-85.	REVISED ESTIMATE, 1884-85.	BUDGET ESTIMATE, 1885-86.
		£	£	£	£
Expenditure—					
Interest	B	4,276,266	4,162,200	4,404,900	3,953,000
Direct demands on the Revenues	"	8,482,613	9,016,600	9,571,100	9,311,500
Post Office, Telegraph, and Mint	"	1,984,058	2,158,400	2,131,300	2,216,400
Salaries and Expenses of Civil Depts.	"	11,250,038	11,426,100	11,472,400	11,778,200
Miscellaneous Civil Charges	"	3,882,529	3,973,800	3,909,500	4,012,500
Famine Relief and Insurance	"	1,500,000	1,750,000	1,500,000	1,500,000
Expenditure on Productive Public Works (Revenue Account)	"	12,033,873	12,542,800	12,358,000	13,033,600
Expenditure on Public Works not classed as Productive	"	6,580,721	6,089,000	6,569,700	7,193,300
Army Services	"	16,975,750	16,098,600	15,970,200	15,734,400
Exchange on Transactions with London	"	3,838,756	3,538,100	3,252,900	3,573,600
TOTAL . . . . .	...	70,804,604	70,755,600	71,140,000	72,306,500
<i>Add</i> —Provincial Surpluses, that is, Allotments to Provincial Governments, unspent by them	End of B	123,501	120,100	119,200	28,900
<i>Deduct</i> —Provincial Deficits, that is, Portion of Provincial Expenditure defrayed from Provincial balances	"	—588,180	—634,600	—551,800	—753,100
TOTAL EXPENDITURE CHARGED AGAINST REVENUE . . . . .	...	70,339,925	70,241,100	70,707,400	71,582,300
Expenditure on Productive Public Works (Capital Account)	End of B	3,992,029	4,764,400	5,732,400	4,405,400
Debt, Deposits, and Advances—					
Permanent Debt (net discharged)	C	...	...	...	...
Unfunded Debt (net discharged) . . . . .	"	...	...	...	...
Deposits and Advances (net)	"	690,233	...	...	...
Loans to Municipalities and Native States, &c. (net advanced) . . . . .	"	...	...	...	...
Capital of Guaranteed and Subsidized Companies (net withdrawals)	"	843,589	1,753,000	552,700	903,100
Remittances (net)	"	...	251,500	...	...
Secretary of State's Bills paid . . . . .	...	17,997,240	16,500,000	13,023,500	13,773,700
TOTAL DISBURSEMENTS . . . . .	...	93,863,016	93,510,000	90,016,000	90,664,500
Balances on March 31st—India . . . . .	...	13,199,926	11,010,850	11,920,026	10,204,526
England . . . . .	...	4,113,221	2,062,274	2,213,121	2,696,121
GRAND TOTAL . . . . .	...	111,176,163	106,583,124	104,149,147	103,565,147
Revenue		71,727,421	70,560,400	69,991,200	72,090,400
Expenditure chargeable thereon		70,339,925	70,241,100	70,707,400	71,582,300
Surplus (+) or Deficit (—)		+1,387,496	+319,300	—7,6200	+508,100

J. WESTLAND,
Comptroller and Auditor General.

D. BARBOUR,
Secretary to the Government of India.

Abstract A.—Details

The figures in thick type are those which

	ACCOUNTS, 1883-84.				REVISED
	IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL.	IMPERIAL.
	England.	India.	India.		England.
Principal Heads of Revenue—	£	£	£	£	£
I.—Land Revenue . . . . .	...	14,424,845	7,937,054	22,361,899	...
II.—Opium . . . . .	...	9,556,501	...	9,556,501	...
III.—Salt . . . . .	...	6,118,285	27,128	6,145,413	...
IV.—Stamps . . . . .	...	1,771,495	1,741,706	3,513,201	...
V.—Excise . . . . .	...	1,930,636	1,906,325	3,836,961	...
VI.—Provincial Rates . . . . .	...	553	2,878,178	2,878,731	...
VII.—Customs . . . . .	...	1,023,857	163,409	1,187,266	...
VIII.—Assessed Taxes . . . . .	...	263,045	263,042	526,087	...
IX.—Forest	3,109	481,986	567,095	1,052,190	2,800
X.—Registration . . . . .	...	129,942	129,013	258,955	...
XI.—Tributes from Native States . . . . .	...	720,487	...	720,487	...
TOTAL	3,109	36,421,632	15,612,950	52,037,691	2,800
Post Office, Telegraph, and Mint—					
XII.—Post Office . . . . .	...	1,014,199	4,544	1,018,743	...
XIII.—Telegraph	51,424	470,793	353	522,570	34,200
XIV.—Mint	35	131,413	...	131,448	...
TOTAL	51,459	1,616,405	4,897	1,672,761	34,200
Receipts by Civil Departments—					
XV.—Law and Justice . . . . .	...	46,837	527,022	573,859	...
XVI.—Police . . . . .	...	346	311,528	311,874	...
XVII.—Marine . . . . .	...	75,982	116,885	192,867	...
XVIII.—Education . . . . .	...	1,229	203,198	204,427	...
XIX.—Medical	2,413	2	52,556	54,971	2,300
XX.—Scientific and other Minor Departments	1,038	18,574	70,119	89,731	600
TOTAL	3,451	142,970	1,281,308	1,427,729	2,900
Miscellaneous—					
XXI.—Interest	29,722	784,680	35,061	849,463	33,100
XXII.—Receipts in aid of Superannuations, &c.	101,255	172,545	28,637	302,437	97,800
XXIII.—Stationery and Printing . . . . .	...	7,264	43,331	50,595	...
XXIV.—Miscellaneous	4,881	42,553	262,675	310,109	8,000
TOTAL	135,858	1,007,042	369,704	1,512,604	138,900
Revenue from Productive Public Works—					
XXV.—State Railways (gross earnings) . . . . .	...	2,325,422	756,826	3,082,248	...
East Indian Railway (gross earnings)	230	4,999,179	...	4,999,409	200
Eastern Bengal (gross earnings) . . . . .	...	...	...	...	...
XXVI.—Guaranteed Railways (net Traffic Receipts) . . . . .	...	3,688,143	...	3,688,143	...
XXVII.—Irrigation and Navigation (Direct Receipts) . . . . .	...	284,634	651,947	936,581	...
XXVIII.—Portion of Land Revenue due to Irrigation . . . . .	...	534,126	...	534,126	...
TOTAL	230	11,831,504	1,408,773	13,240,507	200
Receipts on account of Public Works not classed as Productive—					
XXIX.—State Railways . . . . .	...	172,899	14,079	186,978	...
XXX.—Subsidized Railways	2,645	...	...	2,645	500
Southern Mahratta . . . . .	...	77	...	77	...
XXXI.—Irrigation and Navigation . . . . .	...	30,886	110,986	141,872	...
XXXII.—Military Works . . . . .	...	44,062	...	44,062	...
XXXIII.—Civil Buildings, Roads, and Services	16,575	7,044	480,644	504,263	18,300
TOTAL	19,220	254,968	605,709	879,897	18,800
Receipts by Military Departments—					
XXXIV.—Army	52,458	900,066	...	952,524	69,700
XXXV.—Military Operations in Egypt . . . . .	...	3,708	...	3,708	...
TOTAL	52,458	903,774	...	956,232	69,700
Total Revenues	265,785	52,178,295	19,283,341	71,727,421	267,500
		52,444,080			

of Revenue.

appear in the General Account.

R10 = £1

ESTIMATE, 1884-85.				BUDGET ESTIMATE, 1885-86.				Increase + Decrease — of Budget, 1885- 86, as compared with Revised Es- timates, 1884-85.
IMPERIAL.	PROVINCIAL AND LOCAL.	TOTAL.	Increase + Decrease — of Revised as compared with Budget Es- timates, 1884-85.	IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL.	
India.	India.			England.	India.	India.		
£	£	£	£	£	£	£	£	£
13,001,200	8,545,100	21,546,300	—341,900	...	13,493,800	8,840,400	22,334,200	+787,900
8,850,000	...	8,850,000	+255,800	...	9,025,500	...	9,025,500	+175,500
6,319,300	30,700	6,350,000	+21,100	...	6,367,200	32,800	6,400,000	+50,000
1,807,700	1,770,300	3,578,000	+45,000	...	1,835,100	1,798,300	3,633,400	+55,400
2,032,100	1,981,400	4,013,500	+216,600	...	2,060,100	2,009,900	4,070,000	+56,500
2,100	2,791,800	2,793,900	+53,600	...	2,200	2,854,600	2,856,800	+62,900
895,700	134,300	1,030,000	—259,500	...	996,800	178,200	1,175,000	+145,000
255,900	255,900	511,800	—6,300	...	257,400	257,500	514,900	+3,100
439,700	539,800	982,300	—71,100	900	475,300	584,800	1,061,000	+78,700
141,200	139,600	280,800	+15,200	...	141,600	140,200	281,800	+1,000
695,200	...	695,200	—700	...	691,300	...	691,300	—3,900
34,440,100	16,188,900	50,631,800	—72,200	900	35,346,300	16,696,700	52,043,000	+1,412,100
1,056,200	4,200	1,060,400	+1,400	...	1,097,700	4,000	1,101,700	+41,300
530,300	300	564,800	—8,700	26,100	539,700	400	566,200	+1,400
164,000	...	164,000	+61,800	...	125,000	...	125,000	—39,000
1,750,500	4,500	1,789,200	+54,500	26,100	1,762,400	4,400	1,792,900	+3,700
36,100	528,000	564,100	—53,800	...	42,800	552,500	595,300	+31,200
4,300	311,700	316,000	+7,200	...	7,800	303,800	311,600	—4,400
65,400	112,500	177,900	—28,000	...	60,700	115,700	176,400	—1,500
1,200	199,300	200,500	+1,800	...	1,100	200,700	201,800	+1,300
100	52,900	55,300	+7,200	2,000	100	52,500	54,600	—700
22,200	65,500	88,300	+12,100	500	20,300	65,800	86,600	—1,700
129,300	1,269,900	1,402,100	—53,500	2,500	132,800	1,291,000	1,426,300	+24,200
637,700	29,600	700,400	+47,300	10,000	627,700	31,700	669,400	—31,000
177,900	25,600	301,300	+7,600	94,600	232,000	25,700	352,300	+51,000
9,100	39,000	48,100	—4,900	...	13,500	40,600	54,100	+6,000
64,000	247,600	319,600	+63,300	3,000	38,800	228,900	270,700	—48,900
888,700	341,800	1,369,400	+113,300	107,600	912,000	326,900	1,346,500	—22,900
2,394,800	874,800	3,269,600	—17,300	...	2,841,700	1,000,000	3,841,700	+572,100
4,270,000	...	4,270,200	—580,000	200	4,550,000	...	4,550,200	+280,000
440,000	...	440,000	+10,000	...	550,000	...	550,000	+110,000
3,374,000	...	3,374,000	—239,000	...	3,360,000	...	3,360,000	—14,000
314,100	734,000	1,048,100	+105,500	...	302,600	572,100	874,700	—173,400
522,000	...	522,000	+13,600	...	530,400	...	530,400	+8,400
1,314,900	1,608,800	12,923,900	—707,200	200	12,134,700	1,572,100	13,707,000	+783,100
218,200	16,100	234,300	+38,200	...	127,900	20,500	148,400	—85,900
...	...	500	+500	...	...	...	...	—500
32,500	...	32,500	+32,500	...	100,000	...	100,000	+67,500
28,700	108,800	137,500	—3,200	...	29,900	105,500	135,400	—2,100
39,500	...	39,500	+1,800	...	40,800	...	40,800	+1,300
30,500	515,600	564,400	+21,200	21,200	7,700	466,900	495,800	—68,600
349,400	640,500	1,008,700	+91,000	21,200	306,300	592,900	920,400	—88,300
796,400	...	866,100	+4,900	39,400	814,000	...	853,400	—12,700
796,400	...	866,100	+4,900	39,400	814,000	...	853,400	—12,700
9,669,300	20,054,400	69,991,200	—569,200	197,900	51,408,500	20,484,000	72,090,400	+2,099,200
9,936,800	...	...	...	51,606,400		...	...	...

Abstract B.—Detail

The figures in thick type are those which

	ACCOUNTS, 1883-84.				REVISED
	IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL.	Imperial
	England.	India.	India.		England.
	£	£	£	£	£
Interest—					
1.—Interest on Ordinary Debt (excluding that charged to Productive Public Works)	2,442,210	1,376,821	...	3,819,031	2,610,100
2.—Interest on other obligations	5,123	447,354	4,758	457,235	3,100
TOTAL	2,447,333	1,824,175	4,758	4,276,266	2,613,200
Direct Demands on the Revenues—					
3.—Refunds and Drawbacks	...	150,949	237,321	388,270	...
4.—Assignments and Compensations	...	543,467	695,373	1,238,840	...
Charges in respect of Collection, viz.:					
5.—Land Revenue	260	281,769	3,047,118	3,329,147	400
6.—Opium (including cost of Production)	1,280	1,853,410	...	1,854,690	3,500
7.—Salt (including cost of Production)	4,085	377,995	64,561	446,641	...
8.—Stamps	27,815	24,146	57,133	109,094	45,100
9.—Excise	...	46,030	46,329	92,359	100
10.—Provincial Rates	...	...	54,547	54,547	...
11.—Customs	...	...	139,345	139,345	...
12.—Assessed Taxes	...	6,607	6,607	13,214	...
13.—Forest	5,864	291,325	352,186	649,375	4,100
14.—Registration	...	83,760	83,331	167,091	...
TOTAL	39,304	3,659,458	4,783,851	8,482,613	53,200
Post Office, Telegraph, and Mint—					
15.—Post Office	106,487	1,024,491	103,503	1,234,481	118,100
16.—Telegraph	156,277	507,203	5,759	669,239	198,200
17.—Mint	4,428	75,910	...	80,338	10,100
TOTAL	267,192	1,607,604	109,262	1,984,058	326,400
Salaries and Expenses of Civil Departments—					
18.—General Administration	239,354	582,823	776,202	1,598,379	236,500
19.—Law and Justice	374	159,735	3,078,702	3,238,811	1,200
20.—Police	...	68,901	2,692,153	2,761,054	...
21.—Marine (including River Navigation)	196,787	246,934	145,847	589,568	150,900
22.—Education	145	11,487	1,172,562	1,184,194	300
23.—Ecclesiastical	310	158,802	...	159,112	500
24.—Medical	7,472	17,150	692,203	716,825	8,100
25.—Political	26,041	505,971	653	532,665	32,400
26.—Scientific and other Minor Departments	20,896	248,813	199,721	469,430	15,500
TOTAL	491,379	2,000,616	8,758,043	11,250,038	445,400
Miscellaneous Civil Charges—					
27.—Territorial and Political Pensions	79,776	670,476	...	750,252	28,900
28.—Civil Furlough and Absentee Allowances	216,916	3,431	...	220,347	200,000
29.—Superannuation Allowances and Pensions	1,416,978	212,325	526,975	2,156,278	1,420,000
30.—Stationery and Printing	112,518	6,907	366,232	485,657	133,700
31.—Miscellaneous	20,123	35,078	214,794	269,995	25,000
TOTAL	1,846,311	928,217	1,108,001	3,882,529	1,807,600
Famine Relief and Insurance—					
32.—Famine Relief	89	1,485	7,611	9,185	...
33.—Protective Works, Railways	...	626,461	...	626,461	...
34.—Protective Works, Irrigation	26	283,191	...	283,217	...
35.—Reduction of Debt	...	581,137	...	581,137	...
TOTAL	115	1,492,274	7,611	1,500,000	...
Expenditure on Productive P. W. (Revenue Account)—					
36.—State Railways (Working Expenses)	...	1,261,037	444,618	1,705,655	...
East Indian Railway (Working expenses)	...	1,996,842	...	1,996,842	...
Eastern Bengal Railway (ditto)	...	...	...	...	...
37.—Guaranteed Railways (Surplus Profits, Land, and Supervision)	...	637,272	...	637,272	...
38.—Irrign. and Navign. (Working expenses)	43	213,482	301,312	514,837	...
39.—Charges in respect of Capital					
(a) Interest on Debt—					
State Railways	...	1,027,074	302,697	1,329,771	...
East Indian Railway	311,593	191,580	...	503,173	326,800
Eastern Bengal Railway	...	1,119	...	1,119	26,500
Irrigation and Navigation	...	382,143	463,181	845,324	...
(b) Annuities in purchase of Guaranteed Railways (including Sinking Funds)	1,203,118	...	...	1,203,118	1,220,600
(c) Guaranteed Railways Interest	3,284,241	12,521	...	3,296,762	3,217,300
TOTAL	4,798,995	5,723,070	1,511,808	12,033,873	4,791,200
Carried over	9,890,629	17,235,414	16,283,334	43,409,377	10,037,000

of Expenditure.

appear in the General Account.

R10 = £1

ESTIMATE, 1884-85.			Increase + Decrease - of Revised as compared with Budget Esti- mates, 1884-85.	BUDGET ESTIMATE, 1885-86.				Increase + Decrease - of Budget, 1885- 86, as compared with Revised Es- timates, 1884-85.
IMPERIAL.	PROVINCIAL AND LOCAL.	TOTAL.		IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL.	
India.	India.			England.	India.	India.		
£	£	£	£.	£	£	£	£	£
1,317,800	...	3,927,900	+241,100	2,444,100	1,095,600	...	3,539,700	-388,200
470,800	3,100	477,000	+1,600	2,300	408,000	3,000	413,300	-63,700
1,788,600	3,100	4,404,900	+242,700	2,446,400	1,503,600	3,000	3,953,000	-451,900
133,400	80,500	213,900	-6,500	...	145,500	78,900	224,400	+10,500
545,400	686,700	1,232,100	-8,000	...	564,300	684,200	1,248,500	+16,400
294,500	3,051,700	3,346,600	+5,900	500	299,100	3,144,700	3,444,300	+97,700
2,943,000	...	2,946,500	+593,600	4,500	2,473,700	...	2,478,200	-468,300
383,600	76,000	459,600	-62,100	...	398,400	93,900	492,300	+32,700
24,800	59,500	129,400	-300	44,700	24,200	60,600	129,500	+100
51,600	51,700	103,400	+4,800	...	61,800	61,700	123,500	+20,100
—	111,400	111,400	+58,400	...	...	113,500	113,500	+2,100
—	136,800	136,800	-5,200	...	...	133,200	133,200	-3,600
6,400	6,800	13,200	-600	...	6,500	6,900	13,400	+200
306,700	390,700	701,500	-25,700	4,300	316,900	408,400	729,600	+28,100
88,700	88,000	176,700	+200	...	90,900	90,200	181,100	+4,400
4,778,100	4,739,800	9,517,100	+554,500	54,000	4,381,300	4,876,200	9,311,500	-259,600
1,031,000	105,300	1,254,400	+6,900	127,300	1,054,300	107,000	1,288,600	+34,200
589,800	700	788,700	-33,500	232,100	607,300	600	840,000	+51,300
78,100	...	88,200	-500	10,300	77,500	...	87,800	-400
1,698,900	106,000	2,131,300	-27,100	369,700	1,739,100	107,600	2,216,400	+85,100
594,900	743,900	1,575,300	-1,200	237,100	601,000	734,700	1,572,800	-2,500
165,000	3,128,000	3,294,200	-84,900	2,300	167,100	3,270,400	3,439,800	+145,600
80,500	2,725,300	2,805,800	+11,900	...	85,500	2,770,200	2,855,700	+49,900
193,700	143,300	487,900	-20,700	157,400	225,600	140,200	523,200	+35,300
15,900	1,194,600	1,210,800	-26,400	200	14,900	1,277,000	1,292,100	+81,300
164,700	...	165,200	-2,200	300	169,700	...	170,000	+4,800
15,000	714,800	737,900	+7,400	7,600	16,400	744,000	768,000	+30,100
710,300	600	743,300	+167,800	29,300	629,200	600	659,100	-84,200
253,000	183,500	452,000	+3,600	19,600	269,600	208,300	497,500	+45,500
2,193,000	8,834,000	11,472,400	+46,300	453,800	2,179,000	9,145,400	11,778,200	+305,800
651,100	...	680,000	-26,600	21,300	654,900	...	676,200	-3,800
15,700	...	215,700	-5,200	220,000	5,200	...	225,200	+9,500
232,500	553,900	2,206,400	+500	1,549,000	192,700	570,700	2,312,400	+106,000
-6,100	375,100	502,700	-37,100	135,000	-9,900	383,900	509,000	+6,300
85,900	193,800	304,700	+4,100	26,000	67,500	196,200	289,700	-15,000
979,100	1,122,800	3,909,500	-64,300	1,951,300	910,400	1,150,800	4,012,500	+103,000
...	12,000	12,000	+12,000	...	...	33,000	33,000	+21,000
898,100	...	898,100	-240,500	...	500,000	...	500,000	-398,100
270,600	...	270,600	-39,500	...	287,300	...	287,300	+16,700
319,300	...	319,300	+18,000	...	679,700	...	679,700	+360,400
1,488,000	12,000	1,500,000	-250,000	...	1,467,000	33,000	1,500,000	...
1,287,000	599,300	1,886,300	+53,600	...	1,629,900	640,600	2,270,500	+384,200
1,891,300	...	1,891,300	-161,200	...	1,826,500	...	1,826,500	-64,800
180,000	...	180,000	-20,000	...	232,500	...	232,500	+52,500
495,100	...	495,100	-34,900	...	516,000	...	516,000	+20,900
237,900	343,900	581,800	+19,700	...	251,100	342,000	593,100	+11,300
1,069,800	339,600	1,409,400	-16,100	...	1,145,400	369,900	1,515,300	+105,900
205,000	...	531,800	+700	330,700	220,000	...	550,700	+18,900
37,600	...	64,100	+30,400	33,200	62,300	...	95,500	+31,400
404,300	470,900	875,200	-4,600	...	426,000	480,800	906,800	+31,600
...	...	1,220,600	-34,500	1,317,300	...	...	1,317,300	+96,700
5,100	...	3,222,400	-17,900	3,205,000	4,400	...	3,209,400	-13,000
5,813,100	1,753,700	12,358,000	-184,800	4,886,200	6,314,100	1,833,300	13,033,600	+675,600
8,738,800	16,571,400	45,347,200	+317,300	10,161,400	18,494,500	17,149,300	45,805,200	+458,000

Abstract B.—Details

	ACCOUNTS, 1883-84.				REVISED
	IMPERIAL.		PROVINCIAL AND LOCAL	TOTAL.	IMPERIAL
	England.	India.	India.		England.
	£	£	£	£	£
Brought forward	9,890,629	17,235,414	16,283,334	43,409,377	10,037,000
Expenditure on Public Works not classed as Productive—					
40.—State Railways (Capital Account)	...	79,040	—473,367	—394,327	...
41.—State Railways (Working and Maintenance)	...	147,626	10,075	157,701	...
42.—Subsidised Railways	27,801	47,616	6,957	82,374	36,400
Southern Mahratta Railway	...	85,568	...	85,568	...
43.—Frontier Railways	97	102,832	...	102,929	138,700
44.—Irrigation and Navigation	1,591	513,861	235,452	750,904	200
45.—Military Works	5,825	1,012,303	...	1,018,128	3,800
46.—Civil Buildings, Roads, and Services	86,515	1,005,360	3,685,569	4,777,444	67,300
TOTAL	121,829	2,994,206	3,464,686	6,580,721	246,400
Army Services—					
47.—Army	5,017,422	11,904,292	...	16,921,714	3,975,000
48.—Military Operations in Egypt	6,162	47,874	...	54,036	...
TOTAL	5,023,584	11,952,166	...	16,975,750	3,975,000
49.—Exchange on Transactions with London	...	3,838,756	...	3,838,756	...
TOTAL	15,036,042	36,020,542	19,748,020	70,804,604	14,258,400
		51,056,584			
Surpluses		+1,387,496	+123,501	...	...
Deficits		...	—588,180	...	...
TOTAL AS PER ABSTRACT A		52,444,080	19,283,341	...	...
Expenditure on Productive Public Works (Capital Account)—					
50.—State Railways	769,728	2,233,343	...	3,003,071	901,300
East Indian Railway	510,319	233,298	...	743,617	324,000
Eastern Bengal Railway	55,942	...	...	55,942	1,001,200
51.—Irrigation and Navigation	8,573	701,111	...	709,684	5,000
Madras Irrigation and Canal Company's undertakings	12,785	...	...	12,785	...
52.—Miscellaneous Public Improvements	...	—533,070	...	—533,070	...
TOTAL	1,357,347	2,634,682	...	3,992,029	2,231,500

of Expenditure—continued.

R10=£1

ESTIMATE, 1884-85:			Increase + Decrease — of Revised as compared with Budget Estimates, 1884-85.	BUDGET ESTIMATE, 1885-86.				Increase + Decrease — of Budget, 1885- 86, as compared with Revised Es- timates, 1884-85.
IMPERIAL.	PROVINCIAL AND LOCAL.	TOTAL.		IMPERIAL.		PROVINCIAL AND LOCAL.	TOTAL.	
India.	India.			England.	India.	India.		
£	£	£	£	£	£	£	£	£
18,738,800	16,571,400	45,347,200	+ 317,300	10,161,400	18,494,500	17,149,300	45,805,200	+ 458,000
93,500	97,600	191,100	+ 24,400	...	86,400	311,600	398,000	+ 206,900
163,200	12,700	175,900	— 800	...	104,900	15,000	119,900	— 56,000
40,700	13,900	91,000	+ 2,600	...	27,500	12,300	39,800	— 51,200
148,300	...	148,300	+ 58,800	141,000	80,300	...	221,300	+ 73,000
...	...	138,700	+ 211,700	400,000	100,000	...	500,000	+ 361,300
555,300	226,800	782,300	+ 29,900	1,200	523,800	182,300	707,300	— 75,000
969,600	...	973,400	+ 50,400	2,200	1,088,300	...	1,090,500	+ 117,100
437,100	3,564,600	4,069,000	+ 103,700	75,900	502,900	3,537,700	4,116,500	+ 47,500
2,407,700	3,915,600	6,569,700	+ 480,700	620,300	2,514,100	4,058,900	7,193,300	+ 623,600
11,995,200	...	15,970,200	— 128,400	3,572,900	12,161,500	...	15,734,400	— 235,800
...
11,995,200	...	15,970,200	— 128,400	3,572,900	12,161,500	...	15,734,400	— 235,800
3,252,900	...	3,252,900	— 285,200	...	3,573,600	...	3,573,600	+ 320,700
36,394,600	20,487,000	71,140,000	+ 384,400	14,354,600	36,743,700	21,208,200	72,306,500	+ 1,166,500
50,653,000	...	...	...	51,098,300		...	...	...
...	+ 119,200	...	...	+ 508,100		+ 28,900	...	...
— 716,200	— 551,800	...	...	...		— 753,100	...	...
49,936,800	20,054,400	...	...	51,606,400		20,484,000	...	...
2,179,300	...	3,080,600	— 195,000	862,100	1,900,600	...	2,762,700	— 317,900
295,000	...	619,000	+ 79,000	...	340,000	...	340,000	— 270,000
270,000	...	1,271,200	+ 1,271,200	350,900	132,100	...	483,000	— 788,200
756,600	...	761,600	— 187,200	6,000	813,700	...	819,700	+ 58,100
...
...
3,500,900	...	5,732,400	+ 968,000	1,219,000	3,186,400	...	4,405,400	— 1,327,000

Abstract C.—Details of Receipts and Disbursements.

The figures in thick type are those

	ACCOUNTS, 1883-84.			REVISED ESTIMATE, 1884-85.			BUDGET ESTIMATE, 1885-86.		
	England.	India.	Total.	England.	India.	Total.	England.	India.	Total.
	£	£	£	£	£	£	£	£	£
Revenue (from Abstract A)	265,785	71,461,636	71,727,421	267,500	69,723,700	69,991,200	197,900	71,892,500	72,090,400
Permanent Debt incurred—									
Sterling Debt—									
(a) E. I. R. and E. B. R. Debt—									
3½ p. c. Redemption Stock	591,001	...		144,800	...		...	...
3 p. c. Redemption Stock	...	...		222,000	...		...	...
Debenture and De- benture Stock	...	...		811,600	...		...	...
(b) Other Debt—	...	...		95,000	...		...	...
3½ p. c. Stock	...	...		3,000,000	...		...	...
3 p. c. Stock	...	...		...	...		2,225,000	...	
Proposed Loan	...	...		...	...		...	...
Rupee Debt—									
4 p. c. Loans	...	2,500,019		...	8,200		...	...
4 p. c. Stock Notes	...	24,713		...	...		...	...
Miscellaneous	...	51		...	...		...	...
TOTAL	591,001	2,524,783	3,115,784	4,273,400	8,200	4,281,600	2,225,000	...	2,225,000
NET	...	...	3,062,953	...	...	1,155,400	...	...	2,205,000
Unfunded Debt—									
Temporary Loans	1,250,000	...		750,000	...		...	...
Special Loans	...	...		...	...		...	...
Treasury Notes and Service Funds	4,339	901,258		4,600	1,048,600		4,800	940,200	
Savings Bank Deposits	...	2,479,857		...	3,020,700		...	3,402,200	
TOTAL	1,254,339	3,381,115	4,635,454	754,600	4,069,300	4,823,900	4,800	4,342,400	4,347,200
NET	...	...	352,480	...	...	855,000	...	...	648,400
Deposits and Advances—									
Unspent Balances of Provincial Allotments	...	123,501		...	119,200		...	28,900	
Commission for the Re- duction of Debt	...	581,137		...	319,300		...	679,700	
Excluded Local Funds	...	763,554		...	584,000		...	569,300	
Political, Railway, and Military Prize Funds	...	25,112		...	39,400		...	31,300	
Departmental and Judi- cial Deposits	...	14,447,224		...	15,951,100		...	15,726,900	
Advances	6,802	5,828,645		3,200	9,005,700		2,000	9,939,500	
Suspense Accounts	...	47,828		...	5,000		...	13,000	
Miscellaneous	1,004,594	642,966		250,000	617,100		250,000	38,300	
TOTAL	1,011,396	22,459,967	23,471,363	253,200	27,240,800	27,494,000	252,000	27,026,900	27,278,900
NET	...	...	0	...	...	725,300	...	...	236,100
Loans to Municipalities, Native States, &c.	...	278,702	278,702	...	261,600	261,600	...	376,900	376,900
NET	...	...	171,060	...	...	12,700	...	...	308,100
Capital of Guaranteed and Subsidized Companies	1,752,221	1,732,940		1,148,500	1,715,900		3,464,800	1,612,900	
Capital of Southern Mahratta Railway	151,480	300		1,704,500	3,200		...	2,300	
Western Deccan Rail- way	...	3,958		...	...		...	...
TOTAL	1,903,701	1,737,198	3,640,899	2,853,000	1,719,100	4,572,100	3,464,800	1,615,200	5,080,000
NET	...	...	0	...	...	0	...	...	0
Carried over	5,026,222	101,843,401		8,401,700	103,022,700		6,144,500	105,253,000	

Other than Revenue and Expenditure.

which appear in the General Account.

R10 = £1

	ACCOUNTS, 1883-84.			REVISED ESTIMATE, 1884-85.			BUDGET ESTIMATE, 1885-86.		
	England.	India.	Total.	England.	India.	Total.	England.	India.	Total.
Expenditure (from Abstract B)	£15,036,042	£55,768,562	£70,804,604	£14,258,400	£56,881,600	£71,140,000	£14,354,600	£57,951,900	£72,306,500
Add—Provincial Surpluses transferred to "Deposits"	...	+123,501	+123,501	...	+119,200	+119,200	...	+28,900	+28,900
Deduct—Provincial Deficits charged against "Deposits"	...	—588,180	—588,180	...	—551,800	—551,800	...	—753,100	—753,100
Productive Public Works Capital Expenditure	1,357,347	2,634,682	3,992,029	2,231,500	3,500,900	5,732,400	1,219,000	3,186,400	4,405,400
Permanent Debt discharged—									
Sterling Debt—									
(a) E. I. R. & E. B. R. Debt—									
3½ p. c. Redemption Stock	...	...	...	...	...	...	...	...	...
3 p. c. Redemption Stock	...	...	...	...	...	...	...	...	...
Debenture and Debenture Stock	35,140	...	...	84,300	...	...	...	...	...
(b) Other Debt—									
India Debentures	...	...	...	3,006,500	...	...	...	...	...
East India Bonds	1,400	...	...	1,200	...	...	...	...	...
5 p. c. Stock	3,491	...	...	1,000	...	...	...	...	...
3½ p. c. Stock	...	...	...	...	...	...	...	...	...
3 p. c. Stock	...	...	...	...	...	...	...	...	...
Proposed Loan	...	...	...	...	...	...	...	...	...
Rupee Debt—									
4 p. c. Loans	...	1,301	...	...	...	...	...	...	...
4 p. c. Stock Notes	...	...	...	...	4,200	...	...	...	...
Loans under discharge	...	10,976	...	...	29,000	...	...	20,000	...
Miscellaneous	...	523	...	...	...	...	...	...	...
TOTAL	40,031	12,800	52,831	3,093,000	33,200	3,126,200	...	20,000	20,000
NET	...	...	0	...	...	0	...	...	0
Unfunded Debt—									
Temporary Loans	1,250,000	...	...	750,000	...	...	...	...	...
Special Loans	...	144,000	...	...	24,000	...	...	...	...
Treasury Notes and Service Funds	835	681,374	...	800	796,700	...	1,000	759,700	...
Savings Bank Deposits	...	2,206,765	...	...	2,397,400	...	...	2,938,100	...
TOTAL	1,250,835	3,032,139	4,282,974	750,800	3,218,100	3,968,900	1,000	3,697,800	3,698,800
NET	...	...	0	...	...	0	...	...	0
Deposits and Advances—									
Unspent Balances of Provincial Allotments	...	588,180	...	...	551,800	...	...	753,100	...
Commission for the reduction of Debt	1,001,393	756,065	...	...	3,000	...	...	2,000	...
Excluded Local Funds	...	784,176	...	...	574,400	...	...	535,300	...
Political, Railway, and Military Prize Funds	...	43,020	...	...	36,200	...	...	34,900	...
Departmental and Judicial Deposits	...	14,462,132	...	...	15,914,700	...	...	15,683,900	...
Advances	183	5,692,645	...	3,200	9,547,800	...	2,000	9,963,500	...
Suspense Accounts	...	231,389	...	...	39,300	...	...	30,100	...
Miscellaneous	1,294	601,119	...	...	98,300	...	...	38,000	...
TOTAL	1,002,870	23,158,726	24,161,596	3,200	26,765,500	26,768,700	2,000	27,040,800	27,042,800
NET	...	...	690,233	...	...	0	...	...	0
Loans to Municipalities, Native States, &c.	...	106,742	106,742	...	248,900	248,900	...	68,800	68,800
NET	...	...	0	...	...	0	...	...	0
Capital of Guaranteed and Subsidized Companies	2,077,266	1,734,585	...	2,559,500	1,570,800	...	2,972,600	1,638,200	...
Capital of Southern Mahratta Railway	235,205	408,116	...	294,800	725,000	...	500,000	872,300	...
Capital of Western Deccan Railway	...	29,316	...	...	—25,300	...	...	...	...
TOTAL	2,312,471	2,172,017	4,484,488	2,854,300	2,270,500	5,124,800	3,472,600	2,510,500	5,983,100
NET	...	...	843,589	...	...	552,700	...	...	903,100
Carried over	20,999,596	86,420,989	...	23,191,200	92,486,100	...	9,049,200	93,752,000	...

Abstract C.—*Details of Receipts and Disbursements*

	ACCOUNTS, 1883-84.			REVISED ESTIMATE, 1884-85.			BUDGET ESTIMATE, 1885-86.		
	England.	India.	Total.	England.	India.	Total.	England.	India.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	5,026,222	101,843,401		8,401,700	103,022,700		6,144,500	105,253,900	
Remittances—									
Inland Money Orders	...	7,313,417		...	8,101,800		...	9,000,000	
Other Local Remittances (net)	...	...		...	28,900		...	14,000	
Other Departmental Accounts	...	998,291		...	874,100		...	1,004,400	
Net Receipts by Civil Treasuries from—									
Post Office	...	464,517		...	605,200		...	462,600	
Guaranteed Railways	...	4,274,510		...	4,218,900		...	3,987,300	
Net Receipts from Civil Treasuries by—									
Telegraph	...	91,027		...	92,300		...	120,000	
Marine	...	225,222		...	171,500		...	211,600	
Military	...	10,780,933		...	11,333,700		...	11,620,600	
Public Works	...	4,547,752		...	5,790,600		...	5,238,300	
Remittance Account between England and India	429,719	1,389,298		423,500	1,307,700		1,088,700	1,400,500	
TOTAL	429,719	30,090,967	30,520,686	423,500	32,530,700	32,954,200	1,088,700	33,068,300	34,157,000
NET	...	...	10,120	...	...	301,100	...	...	170,300
Secretary of State's Bills drawn	17,599,805	...	17,599,805	13,795,300	...	13,795,300	13,773,700	...	13,773,700
Total Receipts	23,055,746	131,934,368		22,620,500	135,553,400		21,006,900	138,322,200	
Opening Balance	3,429,874	14,821,550		4,113,221	13,199,926		2,213,121	11,920,026	
Grand Total	£ 26,485,620	146,755,918		26,733,721	148,753,326		23,220,021	150,242,226	

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 17th March 1885.

E. W. KELLNER,
Deputy Comptroller General.

Other than Revenue and Expenditure—continued.

R10 = £1

	ACCOUNTS, 1883-84.			REVISED ESTIMATE, 1884-85.			BUDGET ESTIMATE, 1885-86.		
	England.	India.	Total.	England.	India.	Total.	England.	India.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	20,999,596	86,420,989		23,191,200	92,486,100		19,049,200	93,752,000	
Remittances—									
Inland Money Orders	...	7,288,981		...	8,101,800		...	9,000,000	
Other Local Remittances	(Net)	26,441		...	...		...	...
Other Departmental Accounts	...	1,015,644		...	875,000		...	1,003,500	
Net Payments into Civil Treasuries by—									
Post Office	...	470,026		...	605,200		...	462,600	
Guaranteed Railways	...	4,274,510		...	4,118,900		...	3,987,300	
Net Issues from Civil Treasuries to—									
Telegraph	...	92,583		...	92,300		...	120,000	
Marine	...	227,487		...	171,500		...	211,600	
Military	...	10,779,291		...	11,333,700		...	11,620,600	
Public Works	...	4,571,315		...	5,312,100		...	5,238,300	
Remittance Account between England and India	1,372,803	391,485		1,329,400	713,200		1,474,700	859,100	
TOTAL	1,372,803	29,137,763	30,510,566	1,329,400	31,323,700	32,653,100	1,474,700	32,512,000	33,986,700
NET	...	...	0	...	...	0	...	...	0
Secretary of State's Bills paid	...	17,997,240	17,997,240	...	13,023,500	13,023,500	...	13,773,700	13,773,700
Total Disbursements	22,372,399	133,555,992		24,520,600	136,833,300		20,523,900	140,037,700	
Closing Balance	4,113,221	13,199,926		2,213,121	11,920,026		2,696,121	10,204,526	
Grand Total	26,485,620	146,755,918		26,733,721	148,753,326		23,220,021	150,242,226	

J. WESTLAND,
Comptroller and Auditor General.

D. BARBOUR,
Secretary to the Government of India.

Abstract D.—Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial contracts.

Provincial and Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burmah.	Assam.	Bengal.	N.-W. P. & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
Accounts, 1883-84.										
Balance at end of 1882-83(a)	9,535	231,818	223,577	117,541	386,226	1,075,960	305,854	710,437	552,947	3,613,855
Added in 1883-84	...	82,108	...	...	...	...	16,205	25,188	...	123,501
Spent in 1883-84	28	...	95,020	5,271	123,533	354,946	...	...	9,382	588,180
Balance at end of 1883-84	9,507	313,926	128,557	112,270	262,693	721,014	322,059	735,625	543,565	3,149,216
Revised Estimate, 1884-85.										
Balance at end of 1883-84 (by Accounts).	9,507	313,926	128,557	112,270	262,693	721,014	322,059	735,625	543,565	3,149,216
Added in 1884-85	...	1,400	...	...	117,800	...	...	...	...	119,200
Spent in 1884-85	2,100	...	105,700	49,700	...	107,800	38,600	140,700	107,200	551,800
Balance at end of 1884-85	7,407	315,326	22,857	62,570	380,493	613,214	283,459	594,925	436,365	2,716,616
Budget Estimate, 1885-86.										
Balance at end of 1884-85 (by Revised Estimate.)	7,407	315,326	22,857	62,570	380,493	613,214	283,459	594,925	436,365	2,716,616
Added in 1885-86	...	...	28,900	...	...	...	...	...	...	28,900
Spent in 1885-86	3,300	64,700	...	13,300	51,000	501,800	57,300	56,400	5,300	753,100
Balance at end of 1885-86	4,107	250,626	51,757	49,270	329,493	111,414	226,159	538,525	431,065	1,992,416

(a) See Appropriation Report, Abstract D.

E. W. KELLNER,
Deputy Comptroller General.

J. WESTLAND,
Comptroller and Auditor General.

D. BARBOUR,
Secretary to the Government of India.

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 17th March 1885.

Net Revenue.

	ACCOUNTS, 1883-84.				REVISED ESTIMATE, 1884-85.				BUDGET ESTIMATE, 1885-86.			
	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.	Total after deducting Refunds and Drawbacks.	Charges in respect of Collection.	Net Revenue.	Gross Revenue.	Refunds and Drawbacks.
Land Revenue	22,361,899	221,589	22,140,310	3,329,147	18,811,163	21,546,300	62,300	21,484,000	3,346,600	18,137,400	22,334,200	59,300
Opium	9,556,501	711	9,555,790	1,854,600	7,701,190	8,850,000	700	8,849,300	2,946,500	5,902,800	9,025,500	1,000
Salt	6,145,413	34,597	6,110,816	446,641	5,664,175	6,350,000	28,100	6,321,900	459,600	5,862,300	6,400,000	37,600
Stamps	3,513,201	39,272	3,473,929	109,094	3,364,835	3,578,000	41,700	3,536,300	129,400	3,406,900	3,653,400	44,200
Excise	3,836,961	39,478	3,806,483	92,359	3,714,124	4,013,500	23,200	3,990,300	103,400	3,886,900	4,070,000	21,800
Provincial Rates	2,878,731	16,687	2,866,044	54,547	2,811,497	2,793,900	7,200	2,786,700	111,400	2,675,300	2,856,800	7,800
Customs	1,187,266	31,163	1,156,103	139,345	1,016,758	1,030,000	13,900	998,100	136,800	861,300	1,175,000	33,500
Assessed Taxes	526,087	15,968	510,119	13,214	496,905	511,800	15,100	496,700	13,200	483,500	514,500	15,300
Forest	1,052,190	2,913	1,049,277	649,375	399,902	982,300	2,600	979,700	701,500	278,200	1,061,000	2,700
Registration	258,055	892	258,063	167,091	90,972	280,800	1,100	279,700	176,700	103,000	281,800	1,200
Tributes from Native States	720,487	...	720,487	...	720,487	695,200	...	695,200	...	695,200	691,300	...
Deduct—Assignments and Compensations	52,037,691	388,270	51,649,421	6,855,593	44,793,818	50,631,800	213,900	50,417,900	8,125,100	42,292,800	52,043,900	224,400
Productive Public Works					1,238,840					1,232,100		
TOTAL NET REVENUE			13,240,507	12,033,873	1,206,634			12,923,900	12,358,000	565,900		
					44,761,712					41,626,600		

Net Expenditure.

	ACCOUNTS, 1883-84.				REVISED ESTIMATE, 1884-85.				BUDGET ESTIMATE, 1885-86.			
	Gross Expenditure.	Receipts.	Net Expenditure.		Gross Expenditure.	Receipts.	Net Expenditure.		Gross Expenditure.	Receipts.	Net Expenditure.	
Interest	£ 4,276,266	£	£ 4,276,266		£ 4,404,900	£	£ 4,404,900		£ 3,953,000	£	£ 3,953,000	
Post Office, Telegraph & Mint	1,984,058	1,672,761	311,297		2,131,300	1,780,200	342,100		2,216,400	1,792,900	423,500	
Civil Departments	11,250,038	1,427,729	9,822,309		11,472,400	1,402,100	10,070,300		11,778,200	1,426,300	10,351,900	
Miscellaneous Civil Charges	3,882,529	1,512,604	2,369,925		3,999,500	1,369,400	2,630,100		4,012,500	1,346,500	2,666,000	
Famine Relief and Insurance	1,500,000	...	1,500,000		1,500,000	...	1,500,000		1,500,000	...	1,500,000	
Public Works not classed as Productive	6,580,721	879,897	5,700,824		6,569,700	1,008,700	5,561,000		7,193,300	920,400	6,272,900	
Army Services	16,975,750	956,232	16,019,518		15,970,200	866,100	15,104,100		15,734,400	853,400	14,881,000	
Exchange on Transactions with London	3,838,756	...	3,838,756		3,252,900	...	3,252,900		3,573,600	...	3,573,600	
Provincial and Local Surpluses and Deficits	50,288,118	6,449,223	43,838,895		49,210,900	6,435,500	42,775,400		49,961,400	6,339,500	43,621,900	
	Surplus. +123,501	Deficit. —588,180	—464,679		+119,200	—551,800	—432,600		+28,900	—753,100	—724,200	
TOTAL NET EXPENDITURE			43,374,216				42,342,800				42,897,700	
Surplus (+) or Deficit (—)			+1,387,496				—716,200				+508,100	
			44,761,712				41,626,600				43,405,800	

FORT WILLIAM,
DEPT. OF FINANCE AND COMMERCE;
The 17th March 1885.

E. W. KELLNER,
Deputy Comptroller General.

J. WESTLAND;
Comptroller and Auditor General.

D. BARBOUR,
Secretary to the Government of India.

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STAR OF INDIA.

NOTIFICATIONS.

Simla, the 6th June, 1885.

No. 31 S. I.

The following extract from the *London Gazette*, dated Friday, May 1st, 1885, is republished for general information :—

INDIA OFFICE, APRIL 28TH, 1885.

The Queen has been graciously pleased to nominate and appoint His Highness Abdul Rahman Khan, Amir of Afghanistan and its Dependencies, to be an Honorary Knight Grand Commander of the Most Exalted Order of the Star of India.

No. 32 S. I.

His Excellency the Grand Master of the Most Exalted Order of the Star of India is pleased to announce that Her Majesty the Queen and Empress of India has been graciously pleased to make the following appointments to the aforesaid Order :—

To be a Knight Commander.

Colonel Edward Ridley Colbourne Bradford, C.S.I., Madras Staff Corps,—Agent to the Governor General in Rajputana and Chief Commissioner of Ajmere and Merwara.

To be Companions.

The Hon'ble Herbert John Reynolds, B.A.,—Member of the Board of Revenue, Lower Bengal, Member of the Council of the Lieutenant-Governor of Bengal, and Additional Member of the Council of the Governor-General for making Laws and Regulations.

Surgeon-General James Macnabb Cunningham, M.D., Indian Medical Service, Bengal Establishment (Retired),—late Surgeon-General and Sanitary Commissioner with the Government of India.

Nawab Muhammād Sarfaraz Khan, of Dera Ismail Khan.

Colonel Michael Weekes Willoughby, Bombay Staff Corps,—Secretary to the Government of Bombay in the Military, Marine, and Ecclesiastical Departments.

Major Frederick Mercer Hunter, Bombay Staff Corps,—1st Assistant to the Political Resident at Aden, and Her Majesty's Consul for the Somali Coast.

By Order of the Grand Master,

H. M. DURAND,

Secretary to the Most Exalted Order of the Star of India.

INDIAN EMPIRE.

NOTIFICATIONS.

Simla, the 6th June, 1885.

No. 15 I. E.

Under the authority of Her Majesty's Warrant for the institution of the Order of the Indian Empire, His Excellency the Right Honourable the Lord Reay, Governor of Bombay and its Dependencies, is declared to be *ex officio* and for life a Companion and Member of the aforesaid Order.

No. 16 I. E.

Her Majesty the Queen and Empress of India has been pleased to appoint the undermentioned gentlemen, who by their services have merited the Royal favour, to be Companions of the Order of the Indian Empire:—

Major Robert Parry Nisbet, Bengal Staff Corps,—Deputy Commissioner, Rawal Pindi, lately Officiating Commissioner and Superintendent of the Rawal Pindi Division.

Deputy Surgeon-General Francis Day, Indian Medical Service, Madras Establishment (Retired),—late Inspector General of Fisheries in India.

John B. N. Hennessey, Esq., M.A., F.R.S.,—late Deputy Surveyor General in charge of the Trigonometrical Branch, Survey of India.

Dalpatram Dayabhai,—Poet, of Guzerat.

Captain Adelbert Cecil Talbot, Bengal Staff Corps,—Political Agent in Bikanir.

James Burgess, Esq., LL. D., M.R.A.S., F.R.G.S.,—Archæological Surveyor for Western and Southern India.

George Hamnett, Esq.,—Inspector General of Registration in Madras.

M. R. Ry. P. S. Ramaswami Mudaliyar, Avargal, of Madras.

By Order of the Grand Master,

H. M. DURAND,

Secretary to the Order of the Indian Empire.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

INTERNAL.

Simla, the 6th June, 1885.

No. 1834 I.

His Excellency the Viceroy and Governor-General is pleased to confer upon Babu Surendra Narain Singh, Zamindar of Barwari, in the Bhágálpur District, Bengal, the title of "Raja," as a personal distinction.

No. 1835 I.

His Excellency the Viceroy and Governor-General is pleased to confer upon Babu Kedar Nath Chatterji, of Serampore, Bengal, the title of "Rai Bahadur," as a personal distinction.

No. 1836 I.

His Excellency the Viceroy and Governor-General is pleased to confer upon Moulvi Muhammad Yusuf, of Calcutta, the title of "Khan Bahadur," as a personal distinction.

No. 1837 I.

His Excellency the Viceroy and Governor-General is pleased to confer upon Rai Nanak Chand, Deputy Collector in the Pilibhit District, North-Western Provinces, the title of "Rai Bahadur," as a personal distinction.

No. 1838 I.

His Excellency the Viceroy and Governor-General is pleased to confer upon Inayat Husain Khan, Deputy Collector in the Jalaun District, North-Western Provinces, the title of "Khan Bahadur," as a personal distinction.

No. 1839 I.

His Excellency the Viceroy and Governor-General is pleased to confer upon Munshi Ghulam Ghaus, late Mir Munshi to the Government of the North-Western Provinces and Oudh, the title of "Khan Bahadur Zul Kadr," as a personal distinction.

No. 1840 I.

His Excellency the Viceroy and Governor-General is pleased to confer upon Babu Kinnu Rai, late Head Clerk and Accountant in the Office of the Reserve Remount Depot at Saharanpur, North-Western Provinces, the title of "Rai Bahadur," as a personal distinction.

EXTERNAL.

The 6th June, 1885.

No. 875 E.

His Excellency the Viceroy and Governor-General is pleased to confer upon Maung Shwekyi, C.I.E., Assistant Superintendent of Police, British Burma, the title of "Thuyè-gaung ngwe da-ya Min," as a personal distinction.

No. 876 E.

His Excellency the Viceroy and Governor-General is pleased to confer upon the gentlemen mentioned below the title of "Kyet-thaye zaung shwe dalwè-ya Min," as a personal distinction:—

Maung Waik,—retired Extra Assistant Commissioner, British Burma.

Maung Shwe Daik Kè,—retired Extra Assistant Commissioner, British Burma.

U Kywè O,—Honorary Magistrate and formerly Municipal Commissioner, Rangoon.

Maung Tu,—Honorary Magistrate and Municipal Commissioner, Moulmein.

Maung Tet Pyo,—Extra Assistant Commissioner, British Burma.

No. 877 E.

His Excellency the Viceroy and Governor-General is pleased to confer upon the gentlemen mentioned below the title of "A-hmu-dan gaung tazeik-ya Min," as a personal distinction:—

Maung Shwe Bya,—retired Extra Assistant Commissioner, British Burma.

Maung Ôn, C.I.E.,—retired Judge of the Small Cause Court, Rangoon.

Maung Kyaw Panda,—retired Thugyi, British Burma.

Maung Thadowè,—Extra Assistant Commissioner, British Burma.

Maung Shwe Lôk,—Assistant Superintendent of Police, British Burma.

H. M. DURAND,

Secretary to the Government of India.

MILITARY DEPARTMENT.

APPOINTMENTS.

PERSONAL STAFF.

No. 309.

Simla, the 6th June, 1885.

The Viceroy and Governor-General has been pleased to make the following appointment on His Excellency's Personal Staff:—

To be Honorary Surgeon.

Surgeon-Major D. D. Cunningham, M.B., Indian Medical Service.

G. CHESNEY, Colonel.

Secretary to the Government of India.



Summary of Financial Statement, 1885-86.

THE Financial Statement for the year 1885-86 is published in the *Gazette* in the form of a Minute by Sir Auckland Colvin. The Minute commences by stating that the three years 1882-83, 1883-84, and 1884-85 have, between them, given a surplus of revenue over expenditure of about £1,378,000; and that, exceptional circumstances apart, the normal increase of revenues has been found to balance the ordinary expenditure, and has justified the abolition of the import duties and the lowering of the salt tax. On the other hand, attention has of late been drawn, even more seriously than in former years, to the consequences of a further depreciation in the value of silver. For the first time a rate of exchange no higher than 1s. 7d. has been taken, and the prospects of exchange for the future are by no means encouraging; hence, the question arises, whether the status established by the reforms above alluded to will prove sufficient in view of these, and of difficulties, which can be foreseen, connected not only with the state of the currency, but also with the measures necessary for the development and protection of the country. The Minute says—

"The experience which we shall gain during the ensuing year as to the effect upon our estimates of the several considerations I have indicated will, probably, be invaluable in adding to the means at our disposal for forming a final opinion upon this point; a point which obviously depends, not in the least on the adequacy or otherwise of the financial resources provided us in their relation to the state of affairs which existed at the commencement of the decade, but on the consideration whether affairs are not passing into a new phase which was then, though not unforeseen, less imminent; which could not therefore be taken into immediate consideration; but which, should it now arrive, must be met on the lines of the policy then adopted, and in conformity with the principles by which it was inspired."

The Accounts for 1883-84 show a surplus of £1,387,496. It is briefly explained that this surplus is partly due to increase of revenue over expenditure, but in considerable part to the collection of more than half a million of land revenue in 1883-84 which ordinarily would have fallen to 1884-85, and to the removal of £325,000 from the revenue accounts, under the orders of the Secretary of State, in connection with the Indus Flotilla and the Sindh, Punjab, and Delhi Railway.

The Revised Estimates for 1884-85 show a deficit of £716,200. This deficit is attributed in part to the accelerated payment of land revenue above mentioned, and in part to the fact that land revenue amounting to £343,900 which should have been ordinarily collected in 1884-85 has been suspended until the ensuing year on account of partial failure of the monsoon and consequent damage to the crops in the Presidencies of Bombay and Madras. For the rest the deficit on the Revised Estimates is partly due to the great falling off, during the year, in Railway receipts, especially those of the East Indian Railway, in consequence of the stagnation of the wheat trade. The East Indian Railway receipts were £418,800 less than were estimated. Customs also have fallen off by £259,500 owing to the depression in the rice trade. On the other hand, a sum of £593,600 larger than that which was estimated on account of opium expenditure, had to be provided during the current year, in consequence of the extraordinary yield of opium. Finally, there was provided from revenue during the year on account of capital expenditure on frontier railways the sum of £118,500. Attention is drawn to the fact that exchange, which had been taken at £3,538,100, is shown in the Revised Estimates at £3,252,900, or £285,200 less than the estimated figure, as the Secre-

tary of State was enabled to supplement his bills by drawing on the resources at his disposal in England.

The Minute enters at considerable length into the course of trade during 1884-85, and illustrates the decline in the quantity and value of exports of most of the principal articles of Indian produce, especially drawing attention to the depression of the wheat and the rice trade. After furnishing figures illustrating the abnormal quantity of the opium crop in 1884-85, and calling attention to the progressive increase in the consumption of salt, in deposits in Savings Banks, and the imports of gold, it passes on to an analysis of the detailed figures of the Revised Estimates of 1884-85 and thence to the Budget Estimates of 1885-86.

The Budget Estimates of 1885-86 are as follows :—

	£
Revenue	72,090,400
Expenditure	71,582,300
Surplus	508,100

The Minute explains that a sum of £585,000 has been allotted from revenue for capital expenditure on railways and for Harbour Defence Works, in the ensuing year, and that this sum would otherwise have formed part of the surplus of revenue over expenditure.

On the other hand, it points out that the figure of £585,000 has been omitted from the Estimates, as the drawings of the Secretary of State will be reduced this year by a sum yielding a saving of exchange to the above amount. This saving, however, is apparent only, arising from the fact that expenditure, so far as it is effected in pounds sterling in England by means of sums made available there to the Secretary of State, is not represented at its true exchange value in the year's accounts.

The Minute then goes on to say that the main features of the coming year are four :—

“First, that it will give an effect, in the Budget, to the measures recommended, at the instance of the Government of India, by the Parliamentary Committee, for the construction of railways, with such further development as the circumstances of the time render imperative.

“Secondly, that it compels us, owing to the temporary stagnation of the wheat and rice trade, to take estimates for our railway and customs receipts at a considerably lower figure than those which in a normal year we should look for.

“Thirdly, that we have been compelled, owing to the fall in the value of silver, to take so low a rate as 1s. 7d. for our exchange.

“Finally, that we have devoted the sum of £500,000 above mentioned from our revenues for the improvement of our railway communications, besides certain further subsidiary sums for frontier roads and the defences of Aden and of certain harbours in India.”

It deals at considerable length with the four points above noticed, and then proceeds to an analysis of the detailed estimates of 1885-86.

The Railway and Customs Estimates have been framed with due regard to the present depression in trade. The number of chests of opium to be sold in 1886 will be announced hereafter. The prospects of the crop in the ground are good. The average price of Bengal opium has been taken at under R1,250 per chest. The opium reserve on the 31st December 1885 is estimated to be 18,297 chests.

The rate of exchange for 1885-86 has been taken at 1s. 7d. Provision is made for the remittance of £13,773,700 to the Secretary of State in 1885-86. The annual loan for Public Works will be raised in England, though no pledge is given.

It is stated that all expenditure connected with the expedition to Suakim, other than ordinary expenditure such as would have been borne had the troops remained in India, will be defrayed by the English Government.

The cash balance, including India and England, on March 31st, 1885, is estimated at £14,133,147, and on the 31st March 1886 at £12,900,647.

The Statement concludes its analysis of the financial situation in the following words:—

"The year commences with a surplus which is more or less considerable according as the grants for capital expenditure are included in or excluded from our calculations. If during the ensuing year we are not called upon to submit to any material increase of expenditure, the estimates, based as they are on a very low rate of exchange and a very moderate calculation as to the revival of our trade, may, I think, be trusted to bear the test of trial. Should trade revive or exchange become more favourable, we shall have resources ample to meet our estimated expenditure. On the other hand, it is impossible to say whether additional expenditure may not in the course of the year have to be provided for, exceeding the limits of any addition which our revenues may reasonably hope to derive from the strengthening of our railway receipts or from improvement in our exchange. To put it in other words, heavily as we are weighted from the two causes above indicated, there is no reason why our resources should not fully suffice to meet all normal expenditure during 1885-86. But if abnormal expenditure, whether of a temporary or permanent kind, is forced upon us, our estimates, even should they be strengthened by a more favourable combination of exchange and trade, may very probably prove unequal to meet it. It is to be hoped that the financial prosperity, the good harvests, and the undisturbed peace, which have of late years been accorded to us will continue. But it is necessary to state clearly the position in which, owing to the concurrence of a variety of unfavourable conditions, we find ourselves placed, in order that considerations which inevitably presented themselves when the estimates were being framed may be fully explained to the public, and that we may not be charged, should difficulties increase upon us, with having taken too sanguine a view of our position."